R4105-89

The Conference Board

Report Number 954

Corporate Contributions, 1989

A survey of 333 corporations shows:

- *contributions totaling $1.8 billion*
- *38% of the contributions dollar went to education*
- *company foundations continue to pay out more dollars in grants than they receive*
- *median contributions per employee hit a high of $191*

About The Conference Board

Founded in 1916, The Conference Board's twofold purpose is to improve the business enterprise system and to enhance the contribution of business to society.

To accomplish this, The Conference Board strives to be the leading global business membership organization that enables senior executives from all industries to explore and exchange ideas of impact on business policy and practices. To support this activity, The Conference Board provides a variety of forums and a professionally managed research program that identifies and reports objectively on key areas of changing management concern, opportunity and action.

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Printed in the U.S.A.

ISBN No. 0-8237-0403-3

Corporate Contributions, 1989

by Anne Klepper

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From the President

Major corporations responding to this *Survey of Corporate Contributions* reported contributions totaling over $1.8 billion. Estimates indicate that 1990 contributions will continue to climb. The Conference Board's *Survey of Corporate Contributions*, now in its twenty-fourth edition, provides executives with a detailed, comprehensive overview of corporate contributions based on information provided by 333 firms. As a budgeting and planning tool, this report enables executives to assess their programs against those of firms in their industry, firms in the same income or asset groups, or firms headquartered in their region of the country, and also to evaluate national trends.

This report includes charts that present important highlights graphically and succinctly. Trends in cash and noncash contributions, corporate assistance, and corporate beneficiaries, for example, are easier to follow through such charts.

The Conference Board appreciates the participation of the contributions executives who supply data for this survey every year. Their sustained support is essential to the quality of the information we are able to report.

PRESTON TOWNLEY
President and CEO

About the Author

Anne Klepper is a senior research associate in the corporate practices program. She came to The Conference Board from Time Inc., where she was the President's Special Assistant and speechwriter, and later the Director of Corporate Contributions. She headed The Board's contributions research and meetings program. Her publications include three *Annual Surveys*, *The Corporate Contributions Professional*, and *Corporate Social Programs: Nontraditional Assistance*. She inaugurated the series of *Outlooks* in the contributions field, the most recent being *Corporate Contributions in an Era of Restructuring*.

Executive Summary

Contributions as a Median Percent of:

	1989	*1988*
Worldwide Pretax Income:	0.9	0.8

Where They Gave:

*Share of Contributions Dollar Received**

	1989	*1988*
Education	38.4%	37.3%
Health & Human Services	26.4	29.2
Civic & Community	13.9	12.9
Culture & Art	11.1	11.2
Other	7.6	7.2
Unspecified	2.4	2.3

** Does not add to 100% due to rounding*

The Largest Givers: U.S. Industries (333 Firms)

Ranked by Size of Contributions

Petroleum & Gas (24)	$195,718,000
Computers/Office Equipment (10)	194,365,000
Transportation Equipment (15)	172,376,000
Pharmaceuticals (13)	160,016,000
Chemicals (28)	149,677,000
Telecommunications (10)	133,477,000
Banking (43)	114,770,000
Food, Beverage and Tobacco (12)	113,156,000

The Future

Stability—slow, steady growth. These are now the hallmarks of corporate contributions. Related to the economy, but not marching in lockstep with its exact ups and downs. Examples: contributions climbed when income before taxes dipped in 1975, 1980-82, 1985-86, 1989.

A cautionary note about ratios: Yes, contributions hit highs of 2.34 percent of income before taxes in 1986, 1.99 percent in 1985, and 1.82 percent in 1989. But this is as much due to income decline as to contributions growth. (See Table 1 in "Tables" section on pages 23-59.)

The estimates are still rising—$5.6 billion for 1989, edging $6 billion in 1990. Contributions have carved out a corporate niche.

The 1990 Outlook

Sixty-five percent of the 299 companies reporting their anticipated budgets for 1990 thought they would be the same or larger than in 1989. However, companies with small or moderate budgets are estimating the largest percentage increases. Overall, the median percentage increase for the 299 companies supplying estimates was 2.7 percent (see Tables 23 and 24).

How Much They Gave

A core group of 214 companies (frequently referred to as "matched cases") participated in 1988 and 1989. These are larger donors, contributing a median amount of $2,914,103. The median percent change from 1988-89 for this group was 8.8 percent (see Table 4).

The median 1989 contributions budget for the survey respondents (333 companies) was $1,929,442 up from $1,210,000 in 1988. The top contribution was $91 million, up from $75 million in 1988. The sum total of giving by the respondents was $1.820 billion, a 10.6 percent increase over the $1.646 billion given by 356 companies in 1988.

What They Gave

Cash	85%
Product	10%
Property and Equipment	5%
Securities	1%

There seems to be a move toward more cash giving and a smaller percentage of property and equipment. In earlier years, cash giving was about 78 percent,

property around 10 percent, and the remaining 12 percent was product. However, these figures should be viewed with caution since the property percentage will climb substantially in a given year if there is one very large gift.

Product has been about the same for several years—10-12 percent. As has long been the case, three industries are particularly heavy in product donations: pharmaceuticals (29 percent), computers/office equipment (28 percent), and food, beverage and tobacco (15 percent). For example, although 10 computer companies gave virtually the same amount as 24 petroleum & gas companies, it should be noted that 28 percent of the computer grants were product versus less than 0.1 percent product for petroleum. Printing/publishing/media was fourth in 1989 (9 percent). It has shown wider swings in recent years than the other three industries.

Where They Gave: The Beneficiaries

Education has been the number one beneficiary of the corporate dollar since 1978, hovering around 38 percent, with higher education taking the lion's share. This is still so, although the higher education percentage of the corporate dollar has shrunk about 2.5 percentage points over a decade. Business is devoting more attention to precollege public education with a heightened emphasis on fundamental restructuring of the school system. There is also increased focus on legislative change, as well as continuing efforts in mentoring, tutoring, summer jobs, etc. However, there has not been a major increase in charitable contributions dollars—many such company efforts are funded as business expense from other areas of the corporation.

Health and human services donations were down somewhat from 1988—26 percent vs. 29 percent. There were three factors: a 2 percent drop in federated giving, a 2 percent drop in giving to "other" health and human services, and an increase in the percentage of "unspecified" dollars (cases in which companies gave total dollar figures for health and human services, but did not break out the dollars flowing to specific subcategories).

The remaining categories—culture and art, civic and community, and other (support for U.S. groups aiding other countries and special causes such as the Olympics) remained essentially the same as in recent years.

Foundation Payouts and Payins

More going out than coming in. And at an accelerated pace. In the past five years (with the exception of 1986), company foundations gave away more dollars than they got from their corporations (see Tables 20 and 21). And the pace is picking up. In 1989, company foundations gave away nearly twice what they took in. This exceeds the recession situation in 1981-82, when foundations gave away 36 percent and 45 percent more than they received.

Some companies are drawing down their foundations. Others are waiting for more profitable years in which to "beef up the corpus." Since most company foundations are not fully funded and cannot live off investment income, continuation of the current trend may signal a tightening of the foundation belt.

Overseas Giving

In 1989, 81 companies reported making contributions outside the U.S. Sixty-three companies supplied data on dollars spent—a total of $117.5 million. This is virtually the same as the $116 million given by 85 companies in 1988. However, the 1989 median donation of $282,800 was up substantially (63 percent) over the 1988 median of $174,000. The highest individual company contribution was virtually the same—$45 million in 1988, $44 million in 1989.

Contributions per Employee

Median gifts per employee are up—$190.92 per employee from $173 in 1988. There has been a steady climb in contributions per employee since 1984 (with the exception of 1987). In 1984, the median was $125. It should be noted that reduced staff will boost the amount per employee if the budget stays the same. Median giving per U.S. employee for 1989 did not change substantially except in two groups: in companies with less than 1,000 employees, the median rose 39 percent; in companies with 5,000-10,000 employees, the median rose 74 percent.

Administrative Costs

The median cost of running the contributions function went from $83,500 in 1988 to $142,500 in 1989. The median cost had dropped in both 1987 and 1988 from the $135,100 it reached in 1986. When analyzed by size of contributions budget, median administrative costs in 1989 ranged from 3.4 percent to 9.4 percent of contributions (see Table 18). Budgets from $500,000 to $1 million continued to report the highest percentage of administrative cost.

Survey Administration

The questionnaire used to collect 1989 data was essentially the same as the 1988 form in order to retain year-to-year comparability of information. A special section was added on support of precollege education. Data on corporate income, sales and assets came from participants or annual reports.

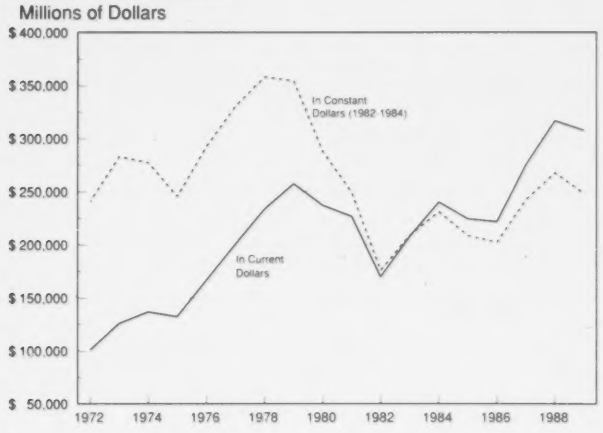
Survey questionnaires were mailed in April of 1990. They were sent to the largest companies in nine major industry groups, defined as (1) listed by *Fortune* as the largest for the industry and/or (2) identified as having sales of $100 million or more. The sample also included corporations that participated in past surveys. The questionnaire was addressed to a named contributions manager whenever possible. If no name was available, a cover letter was sent to "Corporate Contributions Executive." There was some follow-up with companies who failed to report 1989 data but who had provided 1988 data.

There were 333 usable questionnaires returned—a response rate of 12.3 percent. Twenty-three fewer companies responded this year than in 1988 (356); but, as previously noted, contributions of 1989 respondents were 10.6 percent higher (up $174 million). The aggregate contributions reported by 1989 survey participants amount to 32.5 percent of the estimated total contributions by all U.S. corporations (see Table 1).

Charts

Chart 1: Contributions and Income Before Taxes, Current and Constant Dollars, 1972 to 1989

Income Before Taxes



Contributions

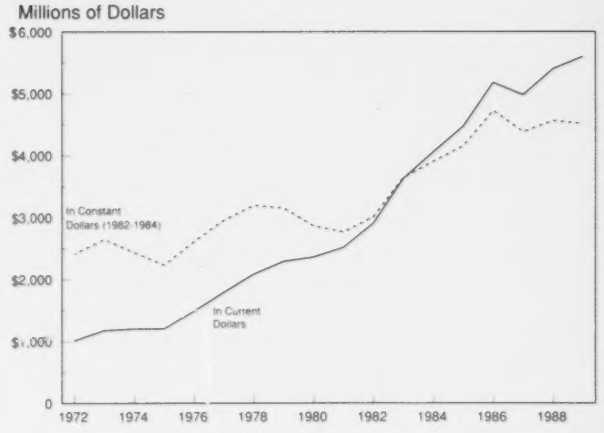


Chart 2: Percentage Change in All Corporate Contributions and Income Before Taxes in Constant Dollars, 1972 to 1989

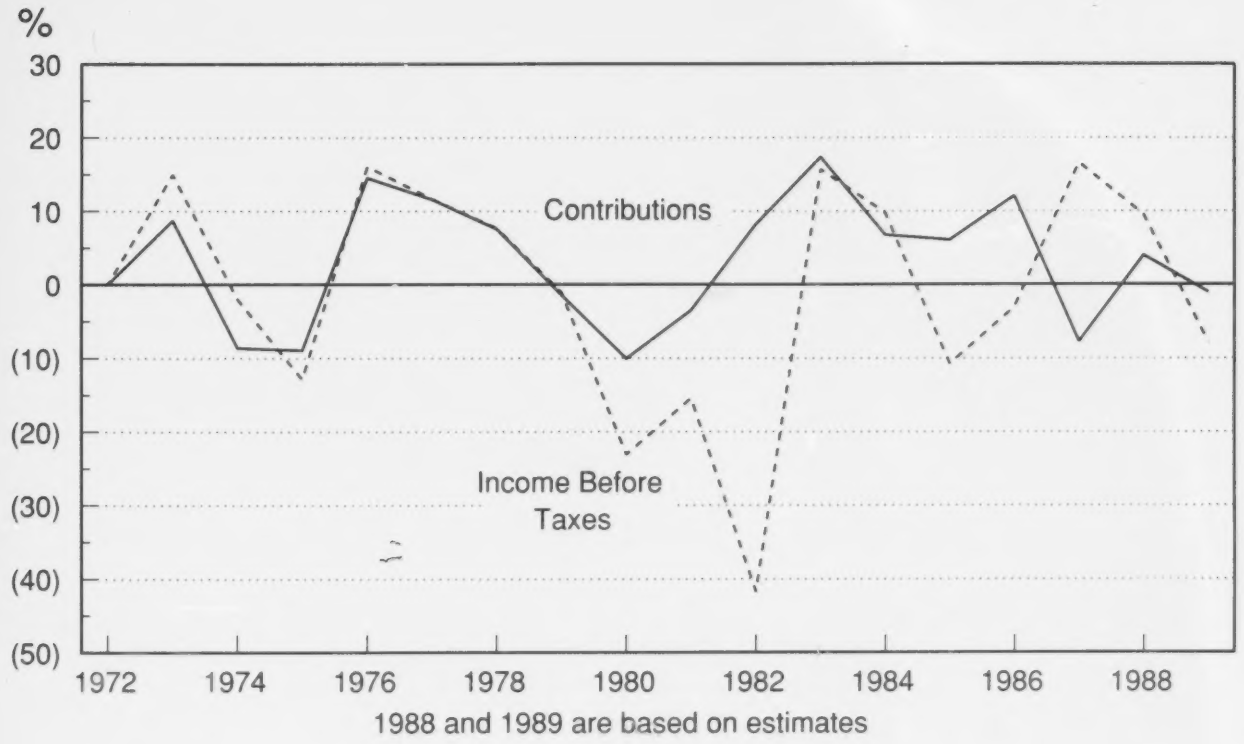


Chart 3: Distribution of Contributions Dollar

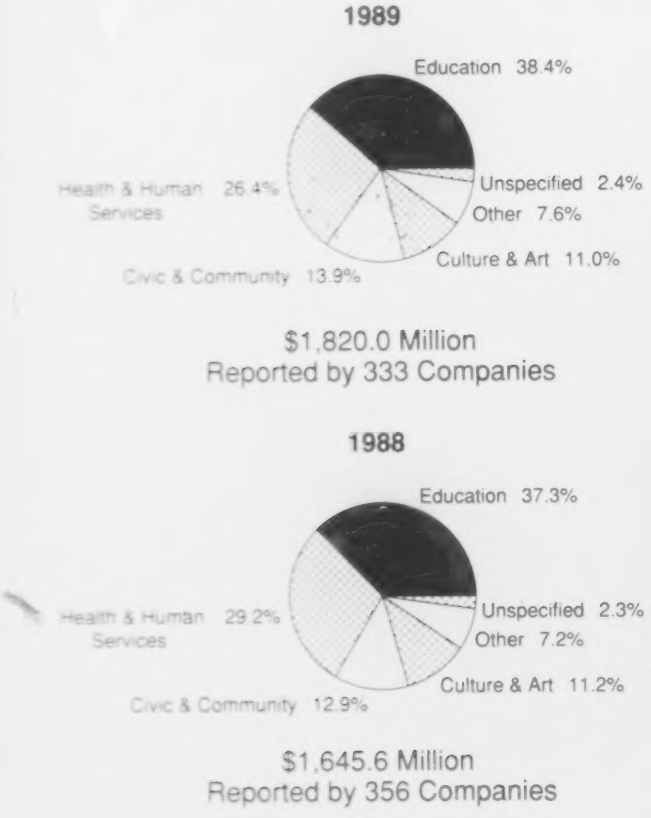


Chart 4: Recipients of Corporate Support, 1980 to 1989, Health and Human Services

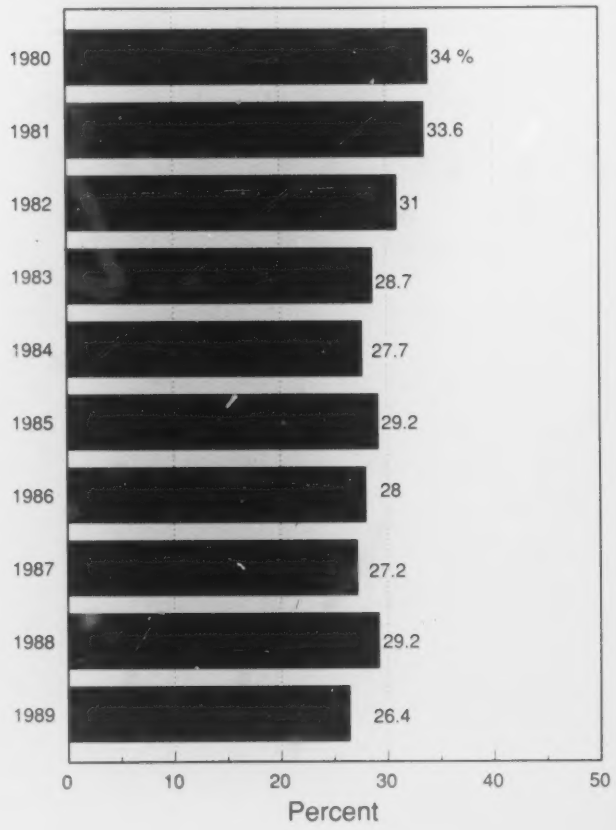


Chart 5: Recipients of Corporate Support, 1980 to 1989, Education

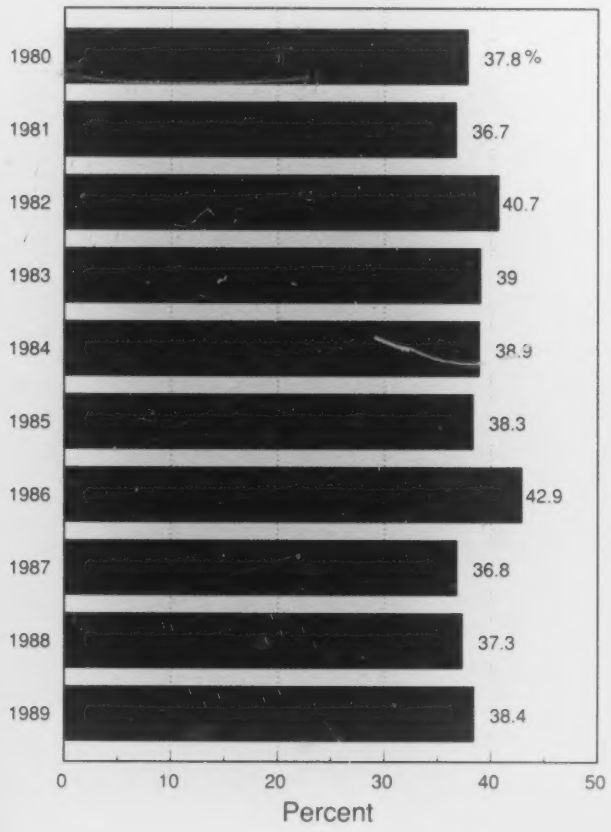


Chart 6: Recipients of Corporate Support, 1980 to 1989, Culture and Art

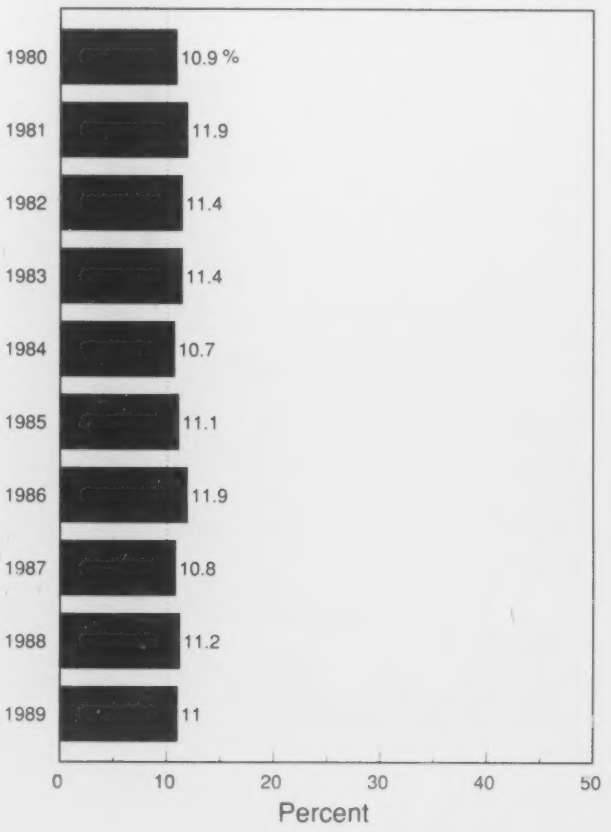


Chart 7: Recipients of Corporate Support, 1980 to 1989, Civic and Community

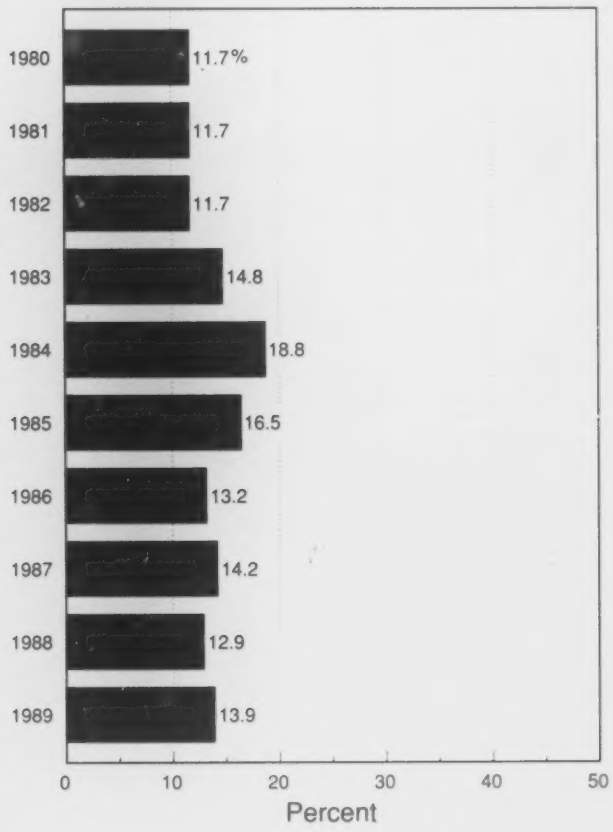


Chart 8: Recipients of Corporate Support, 1980 to 1989, Other

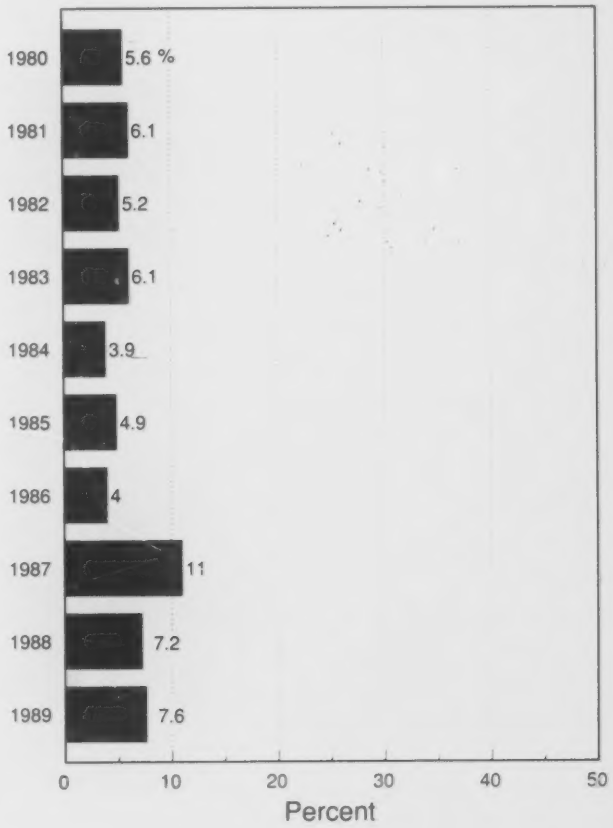


Chart 9: Beneficiaries by Program Size, Medians, Health and Human Services

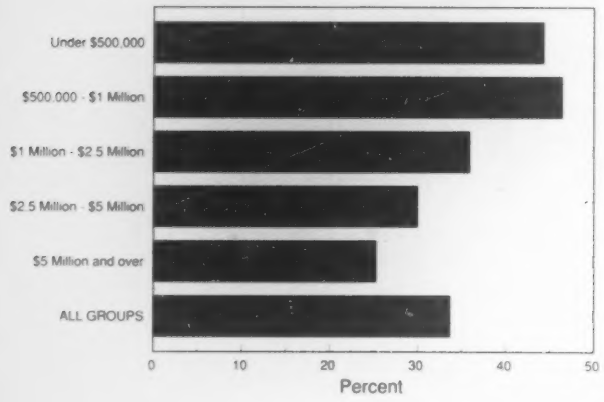


Chart 10: Beneficiaries by Program Size, Medians, Education

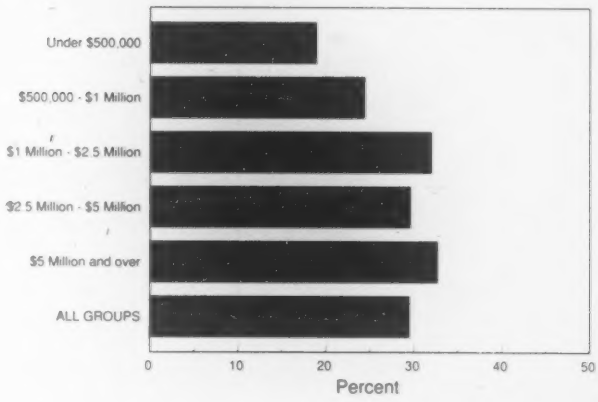


Chart 11: Beneficiaries by Program Size, Medians, Culture and Art

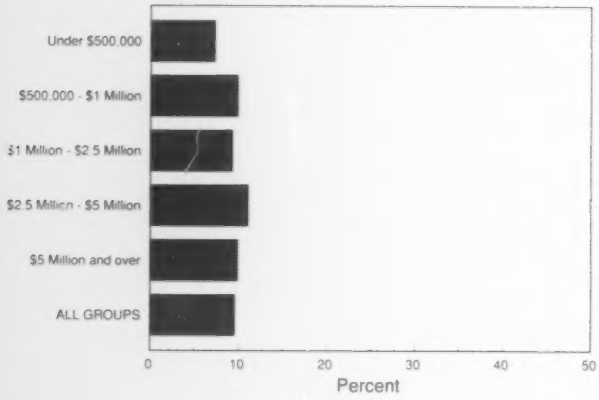


Chart 12: Beneficiaries by Program Size, Medians, Civic and Community

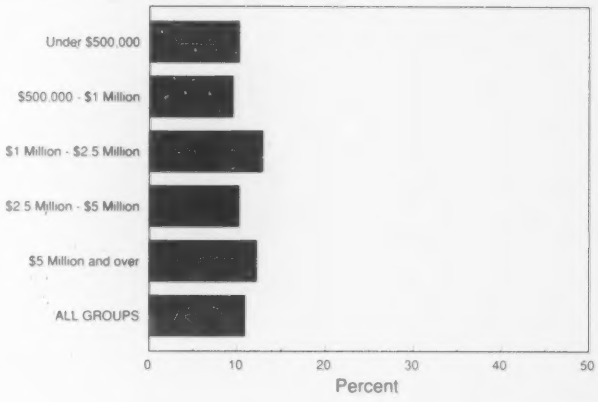


Chart 13: Giving to Subcategories, Health and Human Services

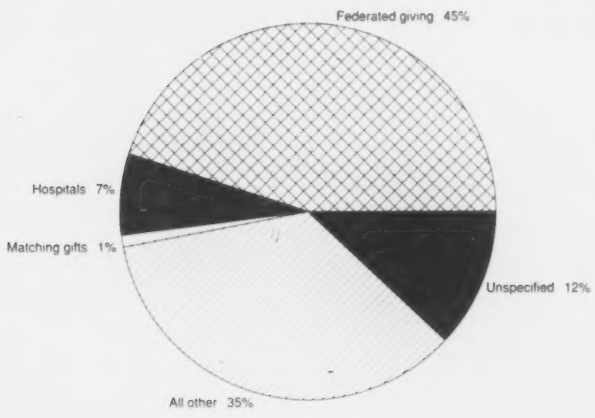


Chart 14: Giving to Subcategories, Education

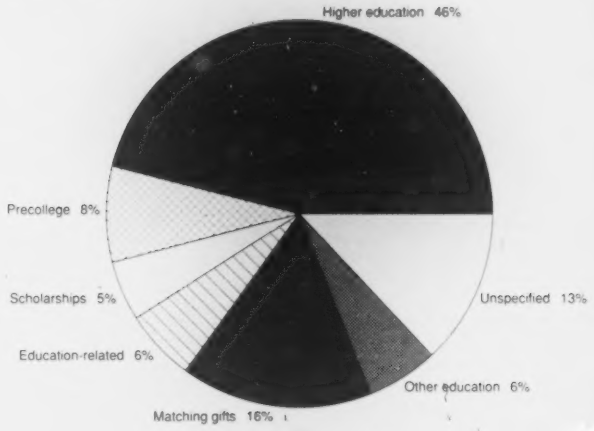


Chart 15: Giving to Subcategories, Civic and Community

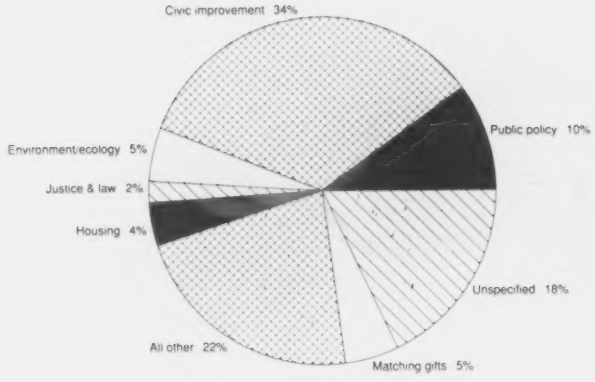


Chart 16: Matching Gifts

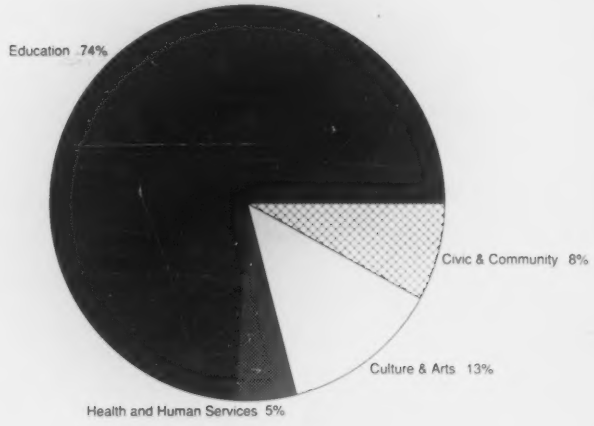


Chart 17: Corporate Contributions, Distribution by Industry Sector

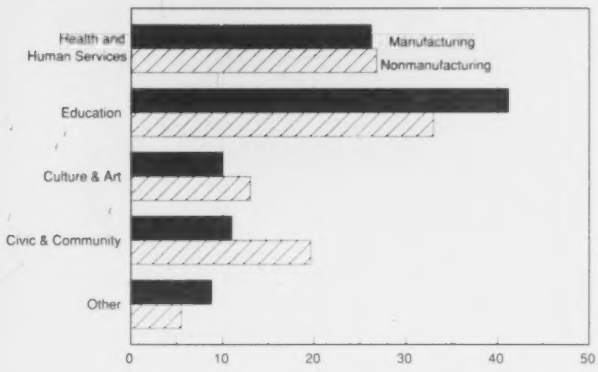


Chart 18: Cash and Noncash Giving, 1985-1989

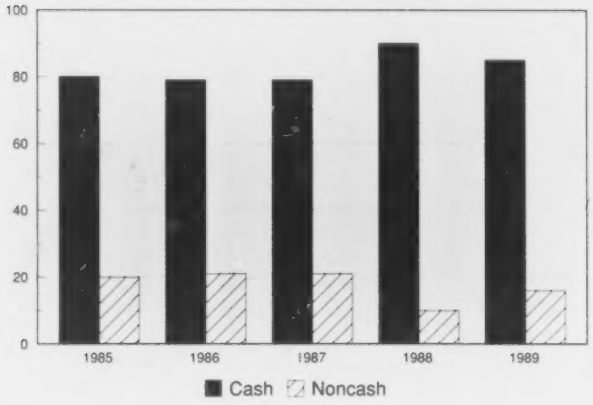


Chart 19: Cash and Noncash Components of Charitable Contributions, 1989

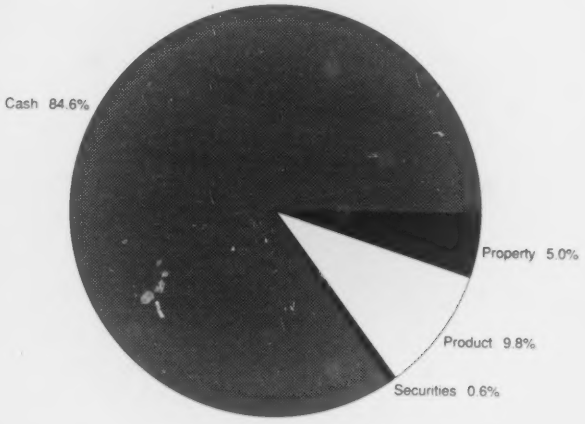


Chart 20: Corporate Assistance as a Percent of Total Contributions

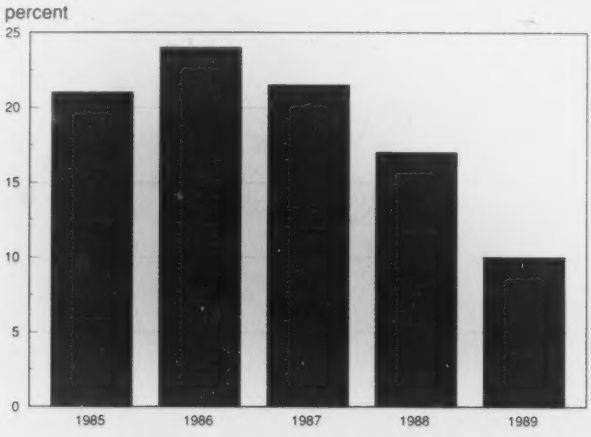


Chart 21: Contributions per Employee, Medians, 1984-1989

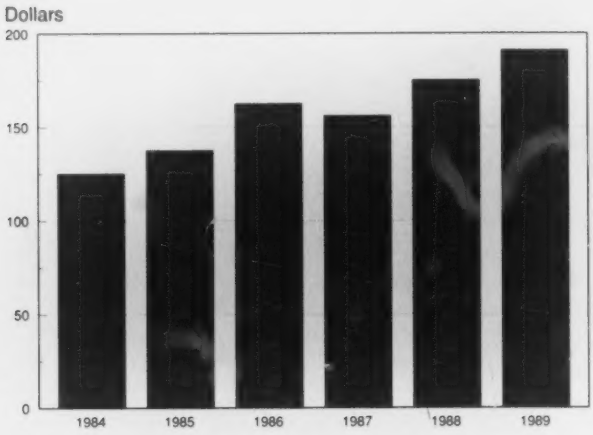


Chart 22: Contributions per Employee, Medians, 1989

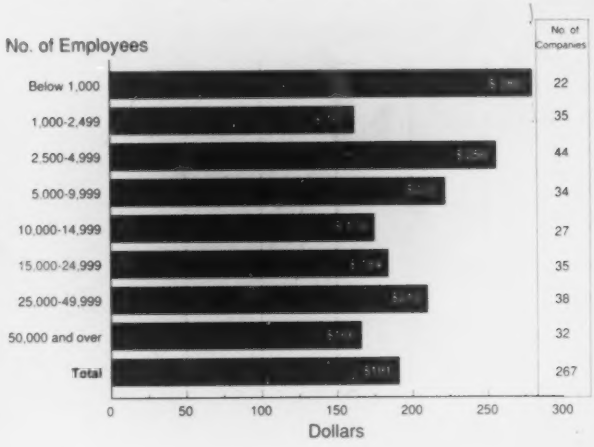


Chart 23: Federated Campaigns Contributions as a Percentage of Total Giving

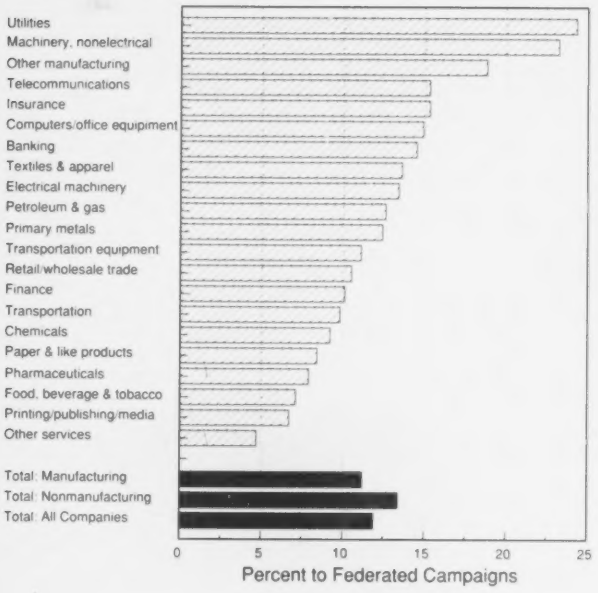


Chart 24: Federated Campaigns Contributions per Employee, Medians

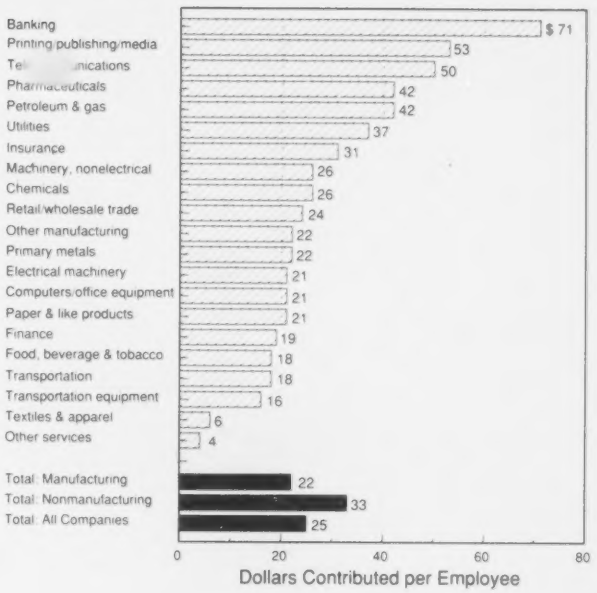
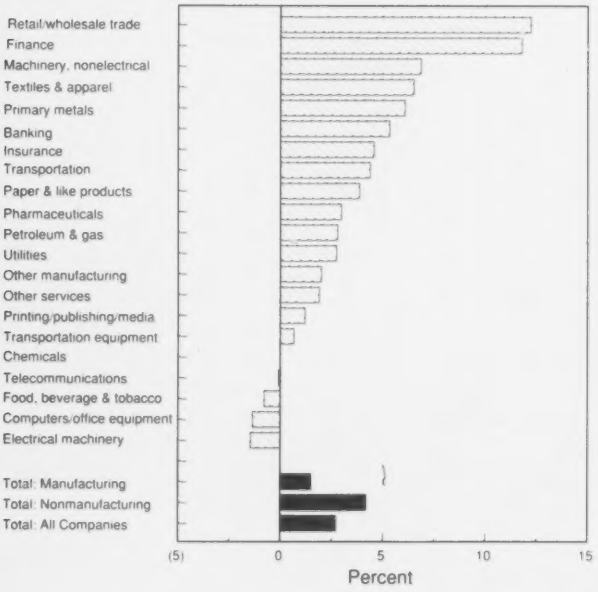


Chart 25: Anticipated Changes in 1990 Budgets, Medians



Tables

Table 1: All Corporate Contributions and Corporate Income Before and After Taxes, 1936 to 1989[1]

Year	Contributions ($ Millions)	Income[4] before Taxes ($ Millions)	Contributions as Percent of Income Before Taxes	Income[4] after Taxes ($ Millions)	Contributions as Percent of Income After Taxes
1936	$ 30	$ 7,900	0.38%	$ 4,900	0.61%
1937	33	7,900	0.42	5,300	0.62
1938	27	4,100	0.65	2,900	0.93
1939	31	7,200	0.43	5,700	0.54
1940	38	10,000	0.38	7,200	0.53
1941	58	17,900	0.32	10,300	0.56
1942	98	21,700	0.45	10,300	0.95
1943	159	25,300	0.63	11,200	1.42
1944	234	24,200	0.97	11,300	2.07
1945	266	19,800	1.34	9,100	2.92
1946	214	24,800	0.86	15,700	1.36
1947	241	31,800	0.76	20,500	1.18
1948	239	35,600	0.67	23,200	1.03
1949	223	29,200	0.76	19,000	1.17
1950	252	42,900	0.59	25,000	1.01
1951	343	44,500	0.77	21,900	1.57
1952	399	39,600	1.01	20,200	1.98
1953	495	41,200	1.20	20,900	2.37
1954	314	38,700	0.81	21,100	1.49
1955	415	49,200	0.84	27,200	1.53
1956	418	49,600	0.84	27,600	1.51
1957	419	48,100	0.87	26,700	1.57
1958	395	41,900	0.94	22,900	1.72
1959	482	52,600	0.92	28,900	1.67
1960	482	49,800	0.97	27,100	1.78
1961	512	49,700	1.03	26,900	1.90
1962	595	55,000	1.08	31,100	1.91
1963	657	59,600	1.10	33,400	1.97
1964	729	66,500	1.10	38,500	1.89
1965	785	77,200	1.02	46,300	1.70
1966	805	83,000	0.97	49,400	1.63
1967	830	79,700	1.04	47,200	1.76
1968	1,005	88,500	1.13	49,400	2.03
1969	1,055	86,700	1.22	47,200	2.24
1970	797	75,400	1.06	41,300	1.93
1971	865	86,600	1.00	49,000	1.76
1972	1,009	100,600	1.00	58,900	1.71
1973	1,174	125,600	0.93	76,600	1.53
1974	1,200	136,700	0.88	85,100	1.41
1975	1,202	132,100	0.91	81,500	1.47
1976	1,487	166,300	0.89	102,500	1.45
1977	1,791	200,400	0.89	127,400	1.41
1978	2,084	233,500	0.89	150,000	1.39
1979	2,288	257,200	0.89	169,200	1.35
1980	2,359	237,100	0.99	152,300	1.55
1981	2,514	226,500	1.11	145,400	1.73
1982	2,906	169,600	1.71	106,500	2.73
1983	3,627	207,600	1.75	130,400	2.78
1984	4,057	240,000	1.69	146,100	2.78
1985	4,472	224,300	1.99	127,800	3.50
1986	5,179[2]	221,600	2.34	115,300	4.49
1987	4,980	275,300	1.81	142,000	3.51
1988	5,400(est.)[3]	316,700	1.71	168,900	3.20
1989	$5,600(est.)[3]	$307,700	1.82	$161,000	3.48

[1]Reflects total consolidated corporate income before and after taxes.

[2]The IRS figure includes some 1987 gifts reported in 1986 to take advantage of the more favorable provisions of the tax law prevailing before the Tax Reform Act of 1986.

[3]From Council for Aid to Education.

[4]The income figures on this table have been adjusted to coincide with recently updated data issued by the Department of Commerce. Thus, some of the figures in the income columns, and the ratios based upon them, will differ slightly from those published here previously.

Note: Figures in this table reflect contributions and income of *all* U.S. corporations. Figures in all other tables in this report are based solely on responses by survey participants.

Sources: Department of Commerce, Internal Revenue Service, Council for Aid to Education.

Table 2: Contributions as a Percent of Worldwide Income, 1989
Grouped by Industry Class[1]

Industrial Classification	Number of Companies	Worldwide Pretax Income (Sum) ($ Thousands)	Contributions (Sum) ($ Thousands)	Worldwide Pretax Income (Median) ($ Thousands)	Contributions (Median) ($ Thousands)	Contributions as a Percent of Worldwide Pretax Income (Median)
Chemicals	25	$ 17,352,212	143,152	$ 251,000	$ 2,310	0.8%
Computers/office equipment	8	11,656,405	188,040	643,511	13,884	1.6
Electrical machinery (except computers)	10	10,027,991	76,576	79,463	1,836	0.7
Food/beverage/tobacco	9	4,873,675	71,658	517,500	6,394	1.4
Machinery, nonelectrical	6	1,766,279	13,591	253,929	1,780	0.7
Paper and like products	9	4,313,503	32,521	469,275	3,470	0.7
Petroleum and gas[2]	21	25,406,505	195,416	362,200	3,600	0.8
Pharmaceuticals	11	12,997,778	156,857	1,194,000	11,936	1.0
Primary metals	8	3,588,974	16,864	134,582	764	0.5
Printing/publishing/media	7	2,188,320	29,430	234,825	3,801	1.7
Textiles and apparel	4	600,740	5,147	71,777	1,039	0.8
Transportation equipment[3]	10	16,090,459	156,322	586,500	10,345	1.2
Other manufacturing[4]	17	3,515,715	32,146	145,000	905	1.0
Total: Manufacturing	145	$114,378,556	$1,117,721	335,500	3,439	0.9
Banking	34	6,662,905	68,856	83,446	943	1.2
Finance	10	5,242,693	39,380	403,904	1,714	0.7
Insurance	34	15,734,405	92,867	153,699	1,047	1.0
Retail and wholesale trade	6	4,247,692	77,452	596,500	13,502	1.7
Telecommunications	10	13,068,160	133,477	1,286,500	7,173	1.0
Transportation	10	2,595,891	77,559	191,849	1,446	1.2
Utilities	30	10,550,969	35,382	207,398	774	0.4
Other services[5]	12	1,196,563	13,112	76,350	1,060	1.1
Total: Nonmanufacturing	146	$ 59,299,277	$ 538,085	156,550	1,113	1.0
Total: All Companies	291	$173,677,834	$1,655,806	$ 230,000	$ 1,905	0.9

[1]Loss companies excluded.

[2]Includes mining companies.

[3]Includes tire manufacturers.

[4]Includes fabricated metal products, and stone, clay and glass products.

[5]Includes engineering and construction companies.

Table 3: Beneficiaries of Corporate Support, 1985 to 1989

	1989 333 Companies		1988 356 Companies		1987 325 Companies		1986 370 Companies		1985 436 Companies	
	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total	Thousands of Dollars	% of Total
Health and Human Services										
Federated giving	$ 218,250	11.9%	$ 234,045	14.2%	$ 203,582	12.3%	$ 225,944	13.5		
Hospitals	33,298	1.8	35,249	2.1	31,071	1.9	27,620	1.6		
Matching gifts for health and human services	7,024	0.4	10,283	0.6	4,439	0.3	5,527	0.3		
All other health and human services	167,012	9.2	181,406	11.0	146,441	8.8	167,320	10.0		
Subcategories unspecified	55,390	3.0	19,208	1.2	64,982	3.9	42,239	2.5		
Total health and human services	$ 480,974	26.4%	$ 480,191	29.2%	$ 450,515	27.2%	$ 468,650	28.0%	$ 494,109	29.2%
Education										
Higher education	318,373	17.5	275,545	16.7	290,873	17.5	400,405	23.9		
Precollege education	53,200	2.9	41,591	2.5	25,232	1.5	30,873	1.8		
Scholarships and fellowships	36,252	1.9	43,681	2.7	39,934	2.4	37,145	2.2		
Education-related organizations	40,468	2.2	55,874	3.4	33,779	2.0	30,688	1.8		
Matching gifts for education	114,984	6.3	108,190	6.6	108,257	6.5	107,436	6.4		
Other	45,385	2.5	61,604	3.7	64,951	3.9	44,932	2.7		
Subcategories unspecified	91,119	5.0	27,565	1.7	47,121	2.8	66,504	4.0		
Total education	$ 699,781	38.4%	$ 614,050	37.3%	$ 610,146	36.8%	$ 717,983	42.9%	$ 650,005	38.3%
Culture and Art										
Matching gifts for culture and art	20,004	1.1	18,209	1.1	13,601	0.8	14,782	0.9		
All other culture and art	161,802	8.9	158,147	9.6	151,533	9.1	144,953	8.7		
Subcategories unspecified	19,397	1.1	7,237	0.4	13,471	0.8	39,019	2.3		
Total culture and art	$ 201,203	11.1%	$ 183,592	11.2%	$ 178,605	10.8%	$ 198,754	11.9%	$ 187,536	11.1%
Civic and Community										
Public policy organizations	25,601	1.4	20,918	1.3	22,004	1.3	15,711	0.9		
Community improvement	87,009	4.7	51,335	3.1	53,356	3.2	72,622	4.3		
Environment and ecology	11,710	0.6	17,349	1.1	44,026	2.7	35,953	2.1		
Justice and law	4,744	0.3	5,711	0.3	6,808	0.4	7,033	0.4		
Housing	10,238	0.6	9,876	0.6	6,395	0.4	8,237	0.5		
Matching gifts	12,790	0.7								
Other	54,766	3.0	84,275	5.1	61,956	3.7	35,155	2.1		
Subcategories unspecified	46,660	2.5	22,647	1.4	41,580	2.5	45,678	2.7		
Total civic and community	$ 253,518	13.9%	$ 212,111	12.9%	$ 236,124	14.2%	$ 220,479	13.2%	$ 279,508	16.5%
Other										
Total other	$ 140,062	7.6%	$ 118,414	7.2%	$ 182,992	11.0%	$ 68,119	4.1%	$ 83,549	4.9%
Unspecified	$ 44,538	2.4%	$ 37,331	2.3%						
Grand total	$1,820,077		$1,645,689		$1,658,382		$1,673,985		$1,694,707	

The data from previous years in Table 3 has been restated to correspond to the combined subcategories introduced in 1987.

Subcategories may not add to totals due to rounding.

Table 4: Comparison of Corporate Contributions, 1988 and 1989
214 Companies Reporting in Both Years

	1989		1988		
Beneficiary	*Median Contributions Expenditure*	*Contributions to Beneficiary as Percent of Total Contributions (Median)*	*Median Contributions Expenditure*	*Contributions to Beneficiary as Percent of Total Contributions (Median)*	*Median Percent Change 1988-1989*
Health and Human Services	$ 814,543	33.7%	$ 893,750	32.6%	9.3%
Education	818,852	31.3	782,126	30.3	9.2
Culture and Art	256,163	10.0	254,470	10.4	6.9
Civic and Community	309,000	11.3	323,551	11.1	7.5
Other	31,657	1.2	76,000	1.5	2.5
Total	$2,914,103	*	$2,693,729	*	8.8%

*Since subcategory percentages are medians rather than sums, they do not add to 100 percent.

Table 5: Health and Human Services Beneficiaries of Company Support, 1989—Companies Grouped by Industry Class

Industrial Classification	Number of Companies	Total Contributions ($ Thousands)	Federated Giving ($ Thousands)	Federated Giving Percent of Industry Contribution	Hospitals ($ Thousands)	Hospitals Percent of Industry Contribution	Matching Gifts ($ Thousands)	Matching Gifts Percent of Industry Contribution	All Other Health and Human Services ($ Thousands)	All Other Health and Human Services Percent of Industry Contribution	Unspecified ($ Thousands)	Unspecified Percent of Industry Contribution	Total Health and Human Services ($ Thousands)	Total Health and Human Services Percent of Industry Contribution
Chemicals	28	$ 149,677	$ 13,832	9.2%	$ 1,783	1.2%	$ 511	0.3%	$ 13,510	9.0%	$ 4	7.3%	$ 40,591	27.1%
Computers/office equipment	10	194,365	29,044	14.9	4,081	2.1	1,699	0.8	15,927	8.1	1,661	0.9	52,412	26.9
Electrical machinery (except computers)	10	76,576	10,307	13.4	414	0.5	872	1.1	6,073	7.9	206	0.3	17,871	23.3
Food/beverage/tobacco	12	113,156	8,051	7.1	1,427	1.3	377	0.3	20,966	18.5	0	0.0	30,822	27.2
Machinery, nonelectrical	6	13,591	3,153	23.2	163	1.2	142	1.4	1,043	7.7	0	0.0	4,500	33.1
Paper and like products	11	43,297	3,635	8.4	548	1.3	55	0.1	3,966	9.1	4,083	9.4	12,286	28.3
Petroleum and gas[1]	24	195,718	24,729	12.6	4,474	2.3	498	0.2	13,530	6.9	2,762	1.4	45,993	23.5
Pharmaceuticals	13	160,016	12,790	7.9	9,239	5.7	663	0.4	22,475	14.0	5,415	3.3	50,582	31.6
Primary metals	8	16,864	2,100	12.4	509	3.0	0	0.0	2,145	12.7	499	2.9	5,253	31.1
Printing/publishing/media	8	34,317	2,327	6.7	195	0.5	190	0.5	4,851	14.1	0	0.0	7,562	22.0
Textiles and apparel	4	5,147	702	13.6	11	0.2	0	0.0	484	9.3	65	1.2	1,261	24.5
Transportation equipment[2]	15	172,376	19,211	11.1	2,972	1.7	73	*	10,167	5.9	3,880	2.3	36,304	21.0
Other manufacturing[3]	19	33,602	6,336	18.8	742	2.2	132	0.4	4,260	12.6	22	0.1	11,491	34.1
Total: Manufacturing	168	1,208,703	136,216	11.2	26,560	2.2	5,212	0.4	119,396	9.9	29,545	2.4	316,930	26.2
Banking	43	114,770	16,691	14.5	2,439	2.1	791	0.7	9,611	8.3	6,519	5.6	36,050	31.4
Finance	10	39,380	4,012	10.1	387	1.0	386	1.0	3,302	8.3	1,635	4.1	9,721	24.6
Insurance	36	93,939	14,378	15.3	1,123	1.2	519	0.5	15,078	16.0	3,381	3.5	34,479	36.7
Retail and wholesale trade	6	77,452	8,178	10.5	60	0.1	0	0.0	2,690	3.4	6,441	8.3	17,368	22.4
Telecommunications	10	133,477	20,523	15.3	708	0.5	0	0.0	6,183	4.6	5,253	3.9	32,667	24.5
Transportation	12	81,371	8,028	9.8	502	0.6	70	0.1	1,599	2.0	308	0.4	10,508	12.9
Utilities	30	35,382	8,604	24.3	682	1.9	45	0.1	6,949	19.6	1,527	4.3	17,817	50.3
Other services[4]	18	35,603	1,620	4.6	828	2.3	0	0.0	2,203	6.2	782	2.2	5,433	15.3
Total: Nonmanufacturing	165	611,374	82,034	13.4	6,738	1.1	1,812	0.3	47,616	7.9	25,845	4.2	164,044	26.8
Total: All Companies	333	$1,820,077	$ 218,250	11.9	$ 33,298	1.8	$ 7,024	0.4	$ 167,012	9.2	$ 55,390	3.0	$ 480,974	26.4

[1]Includes mining companies.
[2]Includes tire manufacturers.
[3]Includes fabricated metal products, and stone, clay and glass products.
[4]Includes engineering and construction companies.
*Less than 0.1 percent.
Details in a row may not add to total due to rounding.

Table 6: Education Beneficiaries of Company Support, 1989—Companies Grouped by Industry Class

Industrial Classification	Higher Education ($ Thousands)	Higher Education Percent of Industry Contribution	Precollege Education ($ Thousands)	Precollege Education Percent of Industry Contribution	Scholarships and Fellowships ($ Thousands)	Scholarships and Fellowships Percent of Industry Contribution	Education Related Organizations ($ Thousands)	Education Related Organizations Percent of Industry Contribution
Chemicals	$ 25,959	17.3%	$ 2,852	1.9%	$ 3,231	2.2%	$ 6,219	4.1
Computers/office equipment	58,135	29.9	5,291	2.7	5,700	2.9	2,184	1.1
Electrical machinery (except computers)	14,060	18.3	3,490	4.5	488	0.6	501	0.6
Food/beverage/tobacco	11,847	10.4	768	0.6	1,499	1.3	4,740	4.1
Machinery, nonelectrical	2,444	17.9	57	0.4	229	1.6	249	1.8
Paper and like products	4,201	9.7	2,950	6.8	871	1.0	238	0.5
Petroleum and gas[1]	32,749	16.7	8,330	4.2	5,103	2.6	9,449	4.8
Pharmaceuticals	14,978	9.3	1,523	0.9	2,812	1.7	3,700	2.3
Primary metals	3,502	20.7	388	2.3	648	3.8	174	1.0
Printing/publishing/media	1,470	4.2	3,253	9.4	1,579	4.5	947	2.7
Textiles and apparel	419	8.1	236	4.5	184	3.5	46	0.9
Transportation equipment[2]	53,934	31.2	4,274	2.5	4,753	2.8	5,283	3.0
Other manufacturing[3]	2,855	8.5	689	2.0	1,185	3.5	415	1.2
Total: Manufacturing	226,563	18.7	34,099	2.8	28,282	2.3	34,144	2.8
Banking	11,540	10.5	6,466	5.6	1,121	1.0	1,434	1.3
Finance	1,283	3.2	3,090	7.8	1,138	2.8	189	0.5
Insurance	7,894	8.4	3,457	3.6	1,959	2.1	1,866	1.9
Retail and wholesale trade	946	1.2	360	0.5	85	0.1	56	0.1
Telecommunications	43,884	32.8	4,469	3.3	327	0.2	807	0.6
Transportation	16,488	20.2	171	0.2	1,824	2.2	526	0.6
Utilities	4,072	11.5	632	1.7	404	1.1	602	1.7
Other services[4]	5,704	16.0	456	1.3	1,112	3.1	844	2.3
Total: Nonmanufacturing	91,811	15.0	19,101	3.1	7,970	1.3	6,324	1.0
Total: All Companies	$318,373	17.5	$53,200	2.9	$36,252	1.9	$40,468	2.2

[1]Includes mining companies
[2]Includes tire manufacturers
[3]Includes fabricated metal products, and stone, clay and glass products
[4]Includes engineering and construction companies
*Less than 0.1 percent
Details in a row may not add to total due to rounding

Table 6: Education Beneficiaries of Company Support, 1989 (continued)

Matching Gifts		Other		Unspecified		Total Education	
($ Thousands)	Percent of Industry Contribution	($ Thousands)	Percent of Industry Contribution	($ Thousands)	Percent of Industry Contribution	($ Thousands)	Percent of Industry Contribution
$ 6,922	4.6%	$ 4,501	3.0%	$22,343	14.9%	$ 72,037	48.1
9,848	5.1	4,474	2.3	3,233	1.6	88,865	45.7
4,588	5.9	2,020	2.6	355	0.4	25,502	33.3
6,335	5.9	1,502	1.3	10,863	9.5	37,553	33.1
888	6.5	224	1.6	0	0.0	4,091	30.1
1,743	4.0	573	1.3	1,259	2.9	11,835	27.3
22,686	11.5	3,493	1.7	10,031	5.1	91,841	46.9
7,803	4.8	1,111	0.7	10,070	6.2	41,997	26.2
1,642	9.7	6	*	327	1.9	6,687	39.6
3,168	9.2	163	0.5	745	2.2	11,324	32.9
563	10.9	6	0.1	914	17.7	2,368	46.0
7,431	4.3	17,250	10.0	901	0.5	93,825	54.4
2,545	7.5	1,454	4.3	787	2.3	9,930	29.5
76,162	6.3	36,777	3.0	61,827	5.1	497,854	41.2
7,551	6.6	1,196	1.0	4,179	3.6	33,487	29.1
2,172	5.5	661	1.6	3,599	9.1	12,131	30.8
8,072	8.6	2,323	2.4	1,379	1.4	26,950	28.6
101	0.1	0	0.0	10,990	14.1	12,538	16.2
7,701	5.7	2,805	2.1	6,587	4.9	66,580	49.8
1,622	1.9	436	0.5	359	0.4	21,426	26.3
617	1.7	233	0.6	1,918	5.4	8,479	23.9
10,985	30.8	954	2.6	282	0.7	20,336	57.1
38,821	6.3	8,607	1.4	29,292	4.8	201,927	33.0
$114,984	6.3	$45,385	2.5	$91,119	5.0	$699,781	38.4

Table 7: Culture and Art Beneficiaries of Company Support, 1989—Companies Grouped by Industry Class

Industrial Classification	Matching Gifts ($ Thousands)	Matching Gifts Percent of Industry Contribution	All Other Culture and Art ($ Thousands)	All Other Culture and Art Percent of Industry Contribution	Unspecified ($ Thousands)	Unspecified Percent of Industry Contribution	Total Culture and Art ($ Thousands)	Total Culture and Art Percent of Industry Contribution
Chemicals	$ 789	0.5%	$ 8,994	6.0%	$ 3,130	2.0%	$12,913	8.6
Computers/office equipment	6,729	3.4	17,329	8.9	78	*	24,135	12.4
Electrical machinery (except computers)	545	0.7	7,464	9.7	23	*	8,032	10.4
Food/beverage/tobacco	619	0.5	9,410	8.3	1,175	1.0	11,204	9.9
Machinery, nonelectrical	243	1.8	1,135	8.3	0	0.0	1,378	10.1
Paper and like products	61	0.1	3,963	9.2	0	0.0	4,024	9.3
Petroleum and gas[1]	2,297	1.2	18,161	9.3	827	0.4	21,285	10.8
Pharmaceuticals	1,251	0.7	7,390	4.6	773	0.4	9,415	5.8
Primary metals	39	0.2	1,787	10.5	29	0.2	1,855	11.0
Printing/publishing/media	912	2.6	4,710	13.7	0	0.0	5,622	16.3
Textiles and apparel	0	0.0	348	6.7	10	0.2	358	6.9
Transportation equipment[2]	831	0.5	14,198	8.2	0	0.0	15,029	8.7
Other manufacturing[3]	624	1.9	5,375	16.0	84	0.2	6,083	18.1
Total: Manufacturing	14,939	1.2	100,265	8.3	6,129	0.5	121,333	10.0
Banking	1,325	1.2	11,845	10.3	3,239	2.8	16,409	14.3
Finance	238	0.6	6,774	17.2	3,453	8.7	10,465	26.5
Insurance	636	0.7	9,729	10.3	687	0.7	11,052	11.7
Retail and wholesale trade	18	*	11,196	14.4	1,623	2.1	12,837	16.6
Telecommunications	2,286	1.7	14,439	10.8	2,528	1.9	19,253	14.4
Transportation	525	0.6	3,392	4.2	413	0.5	4,330	5.3
Utilities	32	0.1	2,254	6.4	942	2.6	3,227	9.1
Other services[4]	5	*	1,909	5.3	383	1.1	2,298	6.4
Total: Nonmanufacturing	5,065	0.8	61,537	10.1	13,268	2.1	79,870	13.0
Total: All Companies	$ 20,004	1.1	$161,802	8.9	$19,397	1.1	$201,203	11.0

[1]Includes mining companies.
[2]Includes tire manufacturers.
[3]Includes fabricated metal products, and stone, clay and glass products.
[4]Includes engineering and construction companies.
*Less than 0.1 percent.
Details in a row may not add to total due to rounding.

Table 8: Civic and Community Beneficiaries of Company Support, 1989—Companies Grouped by Industry Class

Industrial Classification	Public Policy Organizations ($ Thousands)	Public Policy Organizations Percent of Industry Contribution	Community Improvement ($ Thousands)	Community Improvement Percent of Industry Contribution	Environment and Ecology ($ Thousands)	Environment and Ecology Percent of Industry Contribution	Justice and Law ($ Thousands)	Justice and Law Percent of Industry Contribution
Chemicals	$ 1,241	0.8%	$ 2,390	1.6%	$ 1,671	1.1%	$ 352	0.2%
Computers/office equipment	6,134	3.2	2,890	1.5	329	0.2	271	0.1
Electrical machinery (except computers)	296	0.4	1,041	1.4	166	0.2	62	0.1
Food/beverage/tobacco	1,058	0.9	2,960	2.6	531	0.5	279	0.2
Machinery, nonelectrical	72	0.5	2,195	16.1	3	*	3	*
Paper and like products	263	0.6	1,597	3.6	779	1.8	49	0.1
Petroleum and gas[1]	4,751	2.4	8,994	4.5	4,011	2.0	1,069	0.5
Pharmaceuticals	3,831	2.4	4,395	2.7	598	0.4	354	0.2
Primary metals	251	1.5	703	4.1	166	0.9	136	0.8
Printing/publishing/media	632	1.8	556	1.6	24	0.1	139	0.4
Textiles and apparel	4	0.1	3	0.1	19	0.4	0	0.0
Transportation equipment[2]	2,273	1.3	7,145	4.1	505	0.3	235	0.1
Other manufacturing[3]	216	0.6	1,285	3.8	175	0.5	71	0.2
Total: Manufacturing	21,021	1.7	36,152	3.0	8,976	0.7	3,019	0.2
Banking	1,490	1.3	5,027	4.3	557	0.5	243	0.2
Finance	896	2.3	463	1.2	13	*	169	0.4
Insurance	1,074	1.1	3,306	3.5	205	0.2	884	0.9
Retail and wholesale trade	142	0.2	5,280	6.8	31	*	168	0.2
Telecommunications	698	0.5	1,436	1.1	61	*	76	0.1
Transportation	77	0.1	33,358	41.2	1,621	1.9	55	0.1
Utilities	134	0.4	1,296	3.6	176	0.5	51	0.1
Other services[4]	69	0.2	691	1.9	69	0.2	78	0.2
Total: Nonmanufacturing	4,580	0.7	50,857	8.3	2,733	0.4	1,725	0.3
Total: All Companies	$ 25,601	1.4	$87,009	4.8	$11,710	0.6	$ 4,744	0.3

[1]Includes mining companies
[2]Includes tire manufacturers
[3]Includes fabricated metal products, and stone, clay and glass products
[4]Includes engineering and construction companies
*Less than 0.1 percent
**Less than $500.00
Details in a row may not add to total due to rounding.

Table 8: Civic and Community Beneficiaries of Company Support, 1989 (continued)

Housing		Other		Matching Gifts		Unspecified		Total Civic and Community	
($ Thousands)	Percent of Industry Contribution	($ Thousands)	Percent of Industry Contribution	($ Thousands)	Percent of Industry Contribution	($ Thousands)	Percent of Industry Contribution	($ Thousands)	Percent of Industry Contribution
$ 875	0.5%	$ 4,905	3.3%	$ 86	0.1%	$ 3,611	2.4%	$15,130	10.1%
1,608	0.8	4,327	2.2	902	0.4	195	0.1	16,655	8.6
230	0.3	1,064	1.3	53	0.1	3,076	4.0	5,987	7.8
47	*	3,299	2.9	501	0.4	3,970	3.5	12,646	11.2
145	1.0	554	4.1	38	0.3	0	0.0	3,010	22.1
137	0.3	991	2.2	37	0.1	3,228	7.4	7,082	16.3
458	0.2	5,198	2.7	901	0.4	5,274	2.7	30,656	15.6
503	0.3	2,226	1.4	1,157	0.7	1,142	0.7	14,206	8.9
38	0.2	1,246	7.3	0	0.0	29	0.2	2,569	15.2
**	*	303	0.9	263	0.7	650	1.9	2,566	7.4
0	0.0	21	0.4	0	0.0	814	15.8	860	16.7
70	*	5,264	3.0	4	*	2,385	1.4	17,880	10.4
25	0.1	1,860	5.5	37	0.1	796	2.3	4,464	13.3
4,135	0.3	31,257	2.6	3,979	0.3	25,170	2.0	133,710	11.0
3,568	3.1	3,633	3.2	445	0.4	2,123	1.8	17,087	14.8
407	1.0	1,727	4.4	115	0.3	2,147	5.4	5,937	15.1
1,073	1.1	5,685	6.1	348	0.4	3,172	3.4	15,747	16.7
152	0.2	5,917	7.6	7,876	10.1	3,398	4.3	22,965	29.6
68	0.1	3,504	2.6	0	0.0	7,258	5.4	13,100	9.8
63	0.1	451	0.5	**	*	336	0.4	35,961	44.2
693	1.9	1,077	3.1	18	0.1	1,286	3.6	4,732	13.3
79	0.2	1,514	4.3	8	*	1,771	4.9	4,278	12.0
6,103	1.0	23,509	3.8	8,811	1.4	21,490	3.5	119,808	19.6
$10,238	0.5	$54,766	3.0	$12,790	0.7	$46,660	2.6	$253,518	13.9

Table 9: "Other" and Unspecified Beneficiaries of Company Support, 1989—Companies Grouped by Industry Class

Industrial Classification	Total Other ($ Thousands)	Total Other Percent of Industry Contribution	Unspecified ($ Thousands)	Unspecified Percent of Industry Contribution
Chemicals	$ 7,218	4.8%	$ 1,788	1.2
Computers/office equipment	12,298	6.3	0	0.0
Electrical machinery (except computers)	17,381	22.6	1,803	2.3
Food/beverage/tobacco	2,507	2.2	18,425	16.2
Machinery, nonelectrical	612	4.5	0	0.0
Paper and like products	3,747	8.6	4,323	9.9
Petroleum and gas[1]	5,943	3.0	0	0.0
Pharmaceuticals	43,505	27.2	312	0.2
Primary metals	500	2.9	0	0.0
Printing/publishing/media	1,940	5.6	5,302	15.4
Textiles and apparel	299	5.8	0	0.0
Transportation equipment[2]	9,112	5.2	225	0.1
Other manufacturing[3]	1,320	3.9	315	0.9
Total: Manufacturing	106,382	8.8	32,494	2.6
Banking	10,649	9.3	1,088	0.9
Finance	934	2.3	192	0.5
Insurance	1,929	2.0	3,782	4.0
Retail and wholesale trade	5,461	7.0	6,282	8.1
Telecommunications	1,877	1.4	0	0.0
Transportation	8,445	10.3	700	0.8
Utilities	1,127	3.1	0	0.0
Other services[4]	3,258	9.1	0	0.0
Total: Nonmanufacturing	33,681	5.5	12,044	2.0
Total: All Companies	$140,062	7.6	$44,538	2.4

[1]Includes mining companies
[2]Includes tire manufacturers
[3]Includes fabricated metal products, and stone, clay and glass products
[4]Includes engineering and construction companies
Details in a row may not add to total due to rounding

Table 10: Federated Campaigns, Median Contributions

Program Size	Number of Companies	Median Contribution to Federated Campaigns
Less than $500,000	57	$ 58,650
$500,000 to $1 million	35	184,187
$1 million to $2.5 million	56	332,738
$2.5 million to $5 million	42	525,656
$5 million and over	70	1,649,330
Total	260	$ 343,950

Table 11 Cash and Noncash Giving, by Industry, 1989

Industry Classification	Number of Companies	Total Contributions Cash and Noncash ($ Thousands)	Cash as a Percent of Total Contributions	Securities as a Percent of Total Contributions	Company Product as a Percent of Total Contributions	Property and Equipment as a Percent of Total Contributions
Chemicals	28	$ 149,677	89%	0%	10%	*%
Computers/office equipment	10	194,365	67	0	29	4
Electrical machinery (except computers)	10	76,576	96	0	3	1
Food/beverage/tobacco	12	113,156	87	0	13	*
Machinery, nonelectrical	6	13,591	100	0	*	*
Paper and like products	11	43,297	99	0	*	1
Petroleum and gas[1]	24	195,718	98	0	*	2
Pharmaceuticals	13	160,016	67	0	33	*
Primary metals	7	16,370	95	0	*	5
Printing/publishing/media	8	34,317	83	0	17	0
Textiles and apparel	4	5,147	98	0	2	*
Transportation equipment[2]	14	171,872	83	0	2	15
Other manufacturing[3]	18	31,456	100	0	*	*
Total: Manufacturing	165	$1,205,557	84%	0%	13%	3%
Banking	42	110,963	98	2	*	*
Finance	10	39,380	100	0	*	0
Insurance	32	85,321	88	11	0	*
Retail and wholesale trade	5	67,452	100	0	*	0
Telecommunications	10	133,477	81	0	19	*
Transportation	12	81,371	40	*	*	60
Utilities	30	35,382	99	*	*	*
Other services[4]	17	32,822	100	0	*	0
Total: Nonmanufacturing	158	$ 586,168	85%	2%	4%	9%
Total: All Companies	323	$1,791,725	85%	*	10%	5%

[1]Includes mining companies.

[2]Includes tire manufacturers.

[3]Includes fabricated metal products, and stone, clay and glass products.

[4]Includes engineering and construction companies.

*Less than 1 percent.

Total may not add to 100 percent due to rounding.

Table 12: 75 Top Donors, Contributions as a Percent of U.S. and Worldwide Pretax Income, 1989

Company Rank	Contributions[1] (dollars)	U.S. Pretax Income[2] ($ Thousands)	Contributions as Percent of U.S. Pretax Income	Worldwide Pretax Income[2] ($ Thousands)	Contributions as Percent of Worldwide Pretax Income
1	$ 91,300,000	$ *	* %	$ 6,645,000	1.4%
2	62,200,000	2,967,000	2.1	6,398,000	1.0
3	60,924,351	3,992,000	1.5	3,992,000	1.5
4	52,941,264	932,700	5.7	932,670	5.7
5	48,458,615	6,070,000	0.8	7,036,000	0.7
6	35,131,621	213,000	16.5	4,953,000	0.7
7	32,742,318	2,315,000	1.4	6,029,600	0.5
8	31,000,000	699,000	4.4	1,514,000	2.0
9	30,229,798	432,000	7.0	1,151,000	2.6
10	29,104,487	n.a.	n.a.	*	*
11	28,926,713	1,183,000	2.4	2,099,000	1.4
12	27,902,228	1,825,000	1.5	2,695,000	1.0
13	27,246,890	1,632,000	1.7	1,830,000	1.5
14	27,101,545	520,298	5.2	1,420,675	1.9
15	26,501,918	2,463,000	1.1	4,324,000	0.6
16	26,098,000	n.a.	n.a.	1,939,000	1.3
17	25,097,830	944,700	2.7	1,329,900	1.9
18	23,173,002	1,074,000	2.2	1,953,000	1.2
19	22,700,000	597,000	3.8	704,000	3.2
20	22,457,816	678,000	3.3	678,000	3.3
21	21,982,225	n.a.	n.a.	2,069,000	1.1
22	19,947,890	n.a.	n.a.	1,784,800	1.1
23	19,704,153	*	*	251,000	7.9
24	18,861,000	78,000	24.2	925,000	2.0
25	18,648,500	n.a.	n.a.	1,226,700	1.5
26	18,432,506	1,531,000	1.2	1,333,000	1.4
27	17,525,312	1,557,600	1.1	2,283,000	0.8
28	17,003,037	1,202,000	1.4	1,170,000	1.5
29	16,890,000	n.a.	n.a.	359,000	4.7
30	16,807,337	1,273,000	1.3	4,608,000	0.4
31	16,748,338	922,000	1.8	922,000	1.8
32	16,660,302	n.a.	n.a.	1,527,000	1.1
33	16,305,000	n.a.	n.a.	1,700,000	1.0
34	16,088,669	n.a.	n.a.	1,102,000	1.5
35	16,054,000	843,400	1.9	1,350,500	1.2
36	15,618,495	2,111,000	0.7	3,935,000	0.4
37	15,580,000	1,500,000	1.0	1,500,000	1.0
38	15,216,869	941,000	1.6	1,300,000	1.2
39	14,400,000	n.a.	n.a.	693,400	2.1
40	12,487,313	482,100	2.6	517,500	2.4
41	12,045,508	626,100	1.9	2,165,800	0.6
42	11,935,692	322,089	3.7	460,421	2.6
43	11,817,264	570,000	2.1	1,015,000	1.2
44	11,652,352	*	*	*	*
45	11,615,368	820,000	1.4	820,000	1.4
46	11,378,000	633,900	1.8	702,100	1.6
47	11,161,734	n.a.	n.a.	2,041,000	0.5
48	10,801,398	n.a.	n.a.	3,100,000	0.3
49	10,795,279	2,038,000	0.5	2,038,000	0.5
50	10,647,366	n.a.	n.a.	n.a.	n.a.

[1]Direct giving and company foundation pay-outs included; grants made to and retained by company foundations are excluded.

[2]U.S. and worldwide pretax income rounded, percentages actual.

*Company showed loss.

n.a. = Not available.

Table 12: 75 Top Donors, Contributions as a Percent of U.S. and Worldwide Income, 1989 (continued)

Company Rank	Contributions[1] (dollars)	U.S. Pretax Income[2] ($ Thousands)	Contributions as Percent of U.S. Pretax Income	Worldwide Pretax Income[2] ($ Thousands)	Contributions as Percent of Worldwide Pretax Income
51	10,140,273	133,100	7.6	158,900	6.4
52	10,000,000	426,000	2.3	515,000	1.9
53	9,876,871	n.a.	n.a.	213,385	4.6
54	9,858,805	n.a.	n.a.	1,275,000	0.8
55	9,653,125	n.a.	n.a.	*	*
56	9,580,796	n.a.	n.a.	916,500	1.0
57	9,312,020	536,000	1.7	769,000	1.2
58	9,164,467	543,076	1.7	639,481	1.4
59	8,699,739	n.a.	n.a.	1,164,600	0.7
60	8,441,009	496,600	1.7	675,900	1.2
61	8,416,574	n.a.	n.a.	1,194,000	0.7
62	8,225,186	n.a.	n.a.	978,000	0.8
63	8,161,207	n.a.	n.a.	*	*
64	7,987,048	50,300	15.9	86,638	9.2
65	7,846,105	n.a.	n.a.	n.a.	n.a.
66	7,782,582	637,000	1.2	592,000	1.3
67	7,525,666	n.a.	n.a.	1,358,000	0.6
68	7,010,000	n.a.	n.a.	n.a.	n.a.
69	6,906,995	555,346	1.2	514,071	1.3
70	6,599,668	n.a.	n.a.	n.a.	n.a.
71	6,420,000	483,213	1.3	725,525	0.9
72	6,408,007	n.a.	n.a.	*	*
73	6,394,307	n.a.	n.a.	289,922	2.2
74	6,100,000	n.a.	n.a.	*	*
75	5,900,000	n.a.	n.a.	n.a.	n.a.

[1]Direct giving and company foundation pay-outs included; grants made to and retained by company foundations are excluded.

[2]U.S. and worldwide pretax income rounded, percentages actual.

*Company showed loss.

n.a. = Not available.

Table 13: 75 Top Donors, Cash and Noncash Giving, 1989

Company Rank	Total Contributions (dollars)	Cash	Cash as % of Total	Securities	Securities as % of Total	Company Product	Company Product as % of Total	Property & Equipment	Property & Equipment as % of Total
1	$91,300,000	$73,700,000	81%	$0	0%	$10,300,000	11%	$ 7,300,000	8%
2	62,200,000	39,800,000	64	0	0	0	0	22,400,000	36
3	60,924,351	36,119,983	59	0	0	24,804,368	41	0	0
4	52,941,264	4,225,423	8	0	0	0	0	48,715,841	92
5	48,458,615	47,636,661	98	0	0	0	0	821,954	2
6	35,131,621	35,131,621	100	0	0	0	0	0	0
7	32,742,318	31,914,645	97	0	0	214,582	1	613,091	2
8	31,000,000	19,700,000	64	0	0	11,300,000	36	0	0
9	30,229,798	8,267,293	27	0	0	21,962,505	73	0	0
10	29,104,487	24,702,380	85	0	0	4,201,000	14	201,107	1
11	28,926,713	14,782,105	51	0	0	14,144,608	49	0	0
12	27,902,228	27,313,998	98	0	0	3,162	*	585,068	2
13	27,246,890	27,246,890	100	0	0	0	0	0	0
14	27,101,545	8,160,000	30	0	0	18,941,545	70	0	0
15	26,501,918	25,646,473	97	0	0	855,445	3	0	0
16	26,098,000	15,394,000	59	0	0	10,704,000	41	0	0
17	25,097,830	11,141,005	44	0	0	13,862,828	55	93,997	*
18	23,173,002	22,135,637	96	0	0	0	0	1,037,365	4
19	22,700,000	22,700,000	100	0	0	0	0	0	0
20	22,457,816	22,457,816	100	0	0	0	0	0	0
21	21,982,225	21,982,225	100	0	0	0	0	0	0
22	19,947,890	19,947,890	100	0	0	0	0	0	0
23	19,704,153	18,781,779	95	0	0	0	0	922,374	5
24	18,861,000	18,861,000	100	0	0	0	0	0	0
25	18,648,500	18,648,500	100	0	0	0	0	0	0
26	18,432,506	18,432,506	100	0	0	0	0	0	0
27	17,525,312	14,351,340	82	0	0	3,173,972	18	0	0
28	17,003,037	17,003,037	100	0	0	0	0	0	0
29	16,890,000	13,140,000	78	0	0	3,750,000	22	0	0
30	16,807,337	16,807,337	100	0	0	0	0	0	0
31	16,784,338	16,784,338	100	0	0	0	0	0	0
32	16,669,302	16,669,302	100	0	0	0	0	0	0
33	16,305,000	16,305,000	100	0	0	0	0	0	0
34	16,088,669	15,598,669	97	0	0	0	0	490,000	3
35	16,054,000	16,054,000	100	0	0	0	0	0	0
36	15,618,495	14,870,964	95	0	0	458,125	3	289,406	2
37	15,580,000	15,580,000	100	0	0	0	0	0	0
38	15,216,869	15,216,869	100	0	0	0	0	0	0
39	14,400,000	14,400,000	100	0	0	0	0	0	0
40	12,487,313	10,118,394	81	0	0	2,368,919	19	0	0
41	12,045,508	11,226,921	93	0	0	1,977	*	816,610	7
42	11,935,692	5,896,862	49	0	0	5,800,000	49	238,830	2
43	11,817,264	11,817,264	100	0	0	0	0	0	0
44	11,652,352	11,652,352	100	0	0	0	0	0	0
45	11,615,368	11,615,368	100	0	0	0	0	0	0
46	11,378,000	11,378,000	100	0	0	0	0	0	0
47	11,161,734	11,161,734	100	0	0	0	0	0	0
48	10,801,398	10,801,398	100	0	0	0	0	0	0
49	10,795,279	10,795,279	100	0	0	0	0	0	0
50	10,647,366	10,647,366	100	0	0	0	0	0	0

Total in a row may not add to 100 due to rounding.

*Less than 1 percent.

Total row does not add up to 100% because 1 company did not give details or breakdown of their cash and noncash contributions but only reported the total.

Table 13: 75 Top Donors, Cash and Noncash Giving, 1989 (continued)

Company Rank	Total Contributions (dollars)	Cash	Cash as % of Total	Securities	Securities as % of Total	Company Product	Company Product as % of Total	Property & Equipment	Property & Equipment as % of Total
51	10,140,273	10,140,273	100	0	0	0	0	0	0
52	10,000,000	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
53	9,876,871	9,876,871	100	0	0	0	0	0	0
54	9,858,805	9,858,805	100	0	0	0	0	0	0
55	9,653,125	8,653,125	90	0	0	0	0	1,000,000	10
56	9,580,796	9,149,674	96	0	0	400,868	4	30,254	*
57	9,312,020	9,312,020	100	0	0	0	0	0	0
58	9,164,467	6,907,345	75	0	0	2,257,122	25	0	0
59	8,699,739	8,699,739	100	0	0	0	0	0	0
60	8,441,009	8,084,409	96	0	0	356,600	4	0	0
61	8,416,574	3,316,574	39	0	0	5,100,000	61	0	0
62	8,225,186	8,225,186	100	0	0	0	0	0	0
63	8,161,207	8,161,207	100	0	0	0	0	0	0
64	7,987,048	2,110,454	26	0	0	5,876,594	74	0	0
65	7,846,105	7,846,105	100	0	0	0	0	0	0
66	7,782,582	538,179	7	7,244,403	93	0	0	0	0
67	7,525,666	7,276,631	97	0	0	0	0	249,035	3
68	7,010,000	7,010,000	100	0	0	0	0	0	0
69	6,906,995	6,728,285	97	0	0	0	0	178,710	3
70	6,599,668	6,599,668	100	0	0	0	0	0	0
71	6,420,000	6,307,000	98	0	0	113,000	2	0	0
72	6,408,007	6,408,007	100	0	0	0	0	0	0
73	6,394,307	3,486,598	55	0	0	2,871,415	45	36,294	1
74	6,100,000	6,100,000	100	0	0	0	0	0	0
75	5,900,000	5,900,000	100	0	0	0	0	0	0
Total	$1,388,504,753	$1,121,417,779	81%	$7,244,403	0.5%	$163,822,635	11.7%	$86,019,936	6.1%

Table 14: Beneficiaries of the 75 Top Donors, 1989

Company Rank	Total Contributions (Dollars)	Health and Human Services	Education	Culture and Art	Civic and Community	Other
1	$91,300,000	33%	38%	15%	7%	7%
2	62,200,000	14	68	2	5	11
3	60,924,351	14	68	10	5	2
4	52,941,264	2	29	3	65	1
5	48,458,615	21	29	11	6	33
6	35,131,621	19	57	7	16	*
7	32,742 318	18	41	17	22	2
8	31,000,000	39	24	9	5	23
9	30,229,798	21	74	3	1	1
10	29,104,487	14	50	8	8	1
11	28,926,713	36	39	10	13	2
12	27,902,228	19	48	7	20	7
13	27,246,890	19	25	6	50	1
14	27,101,545	29	37	21	13	0
15	26,501,918	20	58	6	11	5
16	26,098,000	14	32	2	7	44
17	25,097,830	16	18	7	5	53
18	23,173,002	18	43	18	19	2
19	22,700,000	19	39	8	18	16
20	22,457,816	25	5	44	26	*
21	21,982,225	28	58	7	7	1
22	19,947,890	34	31	19	14	1
23	19,704,153	32	42	10	16	0
24	18,861,000	28	52	13	4	2
25	18,648,500	38	41	5	13	3
26	18,432,506	14	47	12	11	16
27	17,525,312	28	36	2	14	20
28	17,003,037	29	25	6	9	31
29	16,890,000	23	54	11	11	1
30	16,807,337	16	53	14	17	0
31	16,784,338	36	41	12	10	1
32	16,669,302	28	33	29	10	1
33	16,305,000	32	46	15	6	*
34	16,088,669	38	30	7	23	3
35	16,054,000	22	32	25	16	5
36	15,618,495	17	67	3	13	*
37	15,580,000	37	27	25	11	1
38	15,216,869	49	30	10	10	1
39	14,400,000	37	20	2	3	33
40	12,487,313	22	13	9	10	0
41	12,045,508	25	42	13	19	2
42	11,935,692	9	21	1	19	51
43	11,817,264	32	32	16	6	15
44	11,652,352	16	18	10	18	39
45	11,615,368	38	33	5	23	*
46	11,378,000	21	49	20	7	2
47	11,161,734	26	41	10	24	0
48	10,801,398	19	30	13	11	27
49	10,795,279	28	31	11	31	0
50	10,647,366	35	12	10	25	2

Total in a row may not add to 100 percent due to rounding.

*Less than 1 percent.

Table 14: Beneficiaries of the 75 Top Donors, 1989 (continued)

Company Rank	Total Contributions (Dollars)	Health and Human Services	Education	Culture and Arts	Civic and Community	Other
51	10,140,273	38%	21%	29%	13%	0%
52	10,000,000	12	5	2	18	*
53	9,876,871	15	30	33	21	0
54	9,858,805	32	47	11	10	0
55	9,653,125	28	52	4	16	0
56	9,580,796	48	23	8	19	3
57	9,312,020	39	40	8	3	11
58	9,164,467	12	11	12	6	0
59	8,699,739	48	25	20	5	1
60	8,441,009	25	28	9	11	9
61	8,416,574	80	14	2	4	0
62	8,225,186	42	27	5	26	0
63	8,161,207	23	29	17	22	10
64	7,987,048	41	50	7	1	*
65	7,846,105	47	33	8	4	8
66	7,782,582	28	35	22	15	0
67	7,525,666	36	44	12	7	2
68	7,010,000	0	100	0	0	0
69	6,906,995	32	41	11	15	1
70	6,599,668	0	100	0	0	0
71	6,420,000	23	18	11	15	33
72	6,408,007	28	37	13	17	5
73	6,394,307	69	18	2	11	*
74	6,100,000	18	33	10	14	25
75	5,900,000	14	36	0	22	28

Total in a row may not add to 100 percent due to rounding.
* Less than 1 percent.

Table 15: Corporate Assistance Expenditures, Summarized, 1989

Description	Number of Companies	Sum ($ Thousands)	Median
Cash disbursements to 501(c) (3) organizations not reported as charitable contributions	59	$ 55,441	$108,598
Loan of company personnel	52	10,575	49,873
Donations of product and property not reported as charitable contributions	42	33,852	48,000
Use of corporate facilities or services	39	4,386	25,000
Administrative cost for contributions function	96	32,959	142,500
Total	134	$137,215	$200,000

Table 16: Corporate Assistance Expenditures, by Industry, 1989

Industry Classification	Number of Companies	Sums: Total Corporate Assistance (000's)	Sums: Corporate Assistance as Percent of Total Contributions	Medians: Total Corporate Assistance	Medians: Corporate Assistance as Percent of Total Contributions
Chemicals	10	$ 6,128	4%	$ 192,500	5%
Computers/office equipment	4	10,330	5	2,550,000	5
Electrical machinery (except computers)	5	21,387	28	2,200,000	24
Food/beverage/tobacco	7	21,279	19	225,000	5
Machinery, nonelectrical	4	2,287	17	413,043	37
Paper and like products	4	12,764	29	685,000	14
Petroleum and gas[1]	11	10,830	6	88,500	11
Pharmaceuticals	7	10,059	6	492,778	4
Primary metals	2	1,936	*	*	*
Printing/publishing/media	1	200	*	*	*
Textiles and apparel	1	47	*	*	*
Transportation equipment[2]	5	5,433	3	400,000	7
Other manufacturing[3]	7	2,511	7	350,000	12
Total: Manufacturing	68	$105,192	11%	$ 400,000	9%
Banking	18	10,964	10	183,000	16
Finance	5	1,472	4	146,850	7
Insurance	19	6,200	7	98,116	19
Retail and wholesale trade	1	1,584	*	*	*
Telecommunications	3	8,803	*	*	*
Transportation	3	369	*	*	*
Utilities	15	5,678	16	105,000	26
Other services[4]	5	566	2	93,980	6
Total: Nonmanufacturing	69	$ 35,637	9%	$ 116,198	15%
Total: All Companies	137	$140,828	10%	$ 200,000	12%

[1]Includes mining companies
[2]Includes tire manufacturers
[3]Includes fabricated metal products, and stone, clay and glass products
[4]Includes engineering and construction companies
*Totals include all cases, but details omit industries with fewer than 4 cases

Table 17: 75 Top Social Expenditure Donors, Corporate Social Expenditures as a Percent of Pretax Income, 1989

Company Rank	Total of Corporate Assistance and Contributions	Corporate Social Expenditure as a Percent of U.S. Pretax Income	Corporate Social Expenditure as a Percent of Worldwide Pretax Income	Rank for Corporate Assistance Only	Rank for Cash Only
1	$ 94,800,000	n.a.	1.4	12	1
2	57,555,615	0.9	0.8	3	2
3	39,956,621	18.8	0.8	8	3
4	33,991,000	n.a.	2.8	1	14
5	32,360,000	4.6	2.1	24	11
6	31,159,798	7.2	2.7	31	27
7	29,329,487	n.a.	n.a.	64	6
8	29,313,513	2.5	1.4	54	16
9	29,233,327	1.6	1.1	25	4
10	28,590,669	n.a.	1.6	4	10
11	27,701,918	1.1	0.6	27	5
12	25,859,157	2.7	1.9	37	22
13	24,683,312	1.6	1.1	6	17
14	24,300,000	4.1	3.5	21	7
15	24,173,002	2.3	1.2	29	9
16	24,041,716	3.5	3.5	22	8
17	22,918,753	n.a.	9.1	14	13
18	21,907,366	n.a.	n.a.	2	23
19	20,300,863	2.2	2.2	11	15
20	18,982,000	24.3	2.1	83	12
21	17,958,805	n.a.	1.4	5	24
22	13,771,750	2.2	0.6	20	21
23	13,750,266	n.a.	n.a.	17	18
24	13,412,570	1.6	1.6	19	19
25	12,703,964	n.a.	n.a.	7	30
26	12,194,000	1.9	1.7	34	20
27	10,428,450	2.1	1.5	18	29
28	10,053,125	n.a.	n.a.	49	26
29	9,712,020	1.8	1.3	50	25
30	9,564,467	1.8	1.5	51	31
31	9,025,186	n.a.	0.9	35	28
32	8,174,000	n.a.	0.5	13	38
33	8,142,002	8.3	6.4	9	45
34	7,250,000	n.a.	1.0	16	37
35	7,070,000	1.5	1.0	43	33
36	6,555,061	2.8	2.6	40	34
37	6,420,007	n.a.	n.a.	124	32
38	6,415,900	n.a.	n.a.	28	42
39	6,400,000	n.a.	2.1	10	64
40	6,127,616	n.a.	n.a.	48	36
41	5,850,000	n.a.	2.2	62	35
42	5,694,933	n.a.	2.3	36	39
43	5,641,842	n.a.	2.5	15	56
44	5,380,729	0.8	1.1	16	44
45	5,282,897	1.3	1.0	23	46
46	5,086,300	n.a.	1.1	44	40
47	4,900,314	n.a.	1.0	41	43
48	4,764,111	n.a.	n.a.	65	55
49	4,721,257	1.5	1.5	67	41
50	4,023,132	n.a.	0.9	45	49

n.a. = Not available.

Note: Companies in this table are *only* those that reported corporate assistance expenditures in addition to their charitable contributions.

Table 17: 75 Top Social Expenditure Donors, Corporate Social Expenditures as a Percent of Pretax Income, 1989 (continued)

Company Rank	Total of Corporate Assistance and Contributions	Corporate Social Expenditure as a Percent of U.S. Pretax Income	Corporate Social Expenditure as a Percent of Worldwide Pretax Income	Rank for Corporate Assistance Only	Rank for Cash Only
51	4,001,000	n.a.	0.9	68	47
52	3,892,216	n.a.	1.7	30	53
53	3,671,202	n.a.	0.3	84	48
54	3,653,000	n.a.	0.8	85	59
55	3,650,000	n.a.	1.5	63	51
56	3,603,900	n.a.	0.8	79	50
57	3,178,714	0.4	0.4	78	52
58	3,082,840	n.a.	0.7	76	54
59	2,946,617	n.a.	0.8	32	66
60	2,891,161	n.a.	2.0	38	137
61	2,864,911	0.5	0.5	33	71
62	2,660,607	n.a.	1.0	39	69
63	2,550,000	n.a.	n.a.	58	61
64	2,540,843	n.a.	0.0	108	58
65	2,513,903	n.a.	1.2	120	57
66	2,504,738	n.a.	n.a.	123	73
67	2,445,828	n.a.	0.4	102	60
68	2,351,101	n.a.	1.4	87	62
69	2,327,328	n.a.	0.8	53	72
70	2,289,874	n.a.	1.6	60	68
71	2,264,920	n.a.	0.7	80	63
72	2,116,437	1.0	1.0	121	65
73	2,101,233	n.a.	2.6	69	70
74	2,095,849	2.2	2.5	110	67
75	1,949,172	n.a.	4.6	113	89

n.a. = Not available.

Table 18: Program Administration Cost as a Percent of Contributions Budget, Medians by Size of Contributions Budget

Size of Contributions Budget	*Number of Companies*	*Administrative Cost as a Percent of Contributions Budget (Median)*
Under $500,000	18	3.4%
$500,000—$1 million	9	9.4
$1 million—$2.5 million	26	6.6
$2.5 million—$5 million	15	4.7
$5 million and over	28	4.3
Total	96	4.7%
Median Value of Administrative Costs:	$142,500	

Table 19: Foundations, by Industry, Companies Grouped by Industry Class

Industry Classification	*Number of Companies*	*Number of Foundations*	*Percent of Companies with Foundations*
Chemicals	28	18	64%
Computers/office equipment	10	6	60
Electrical machinery (except computers)	10	9	90
Food/beverage/tobacco	12	11	92
Machinery, nonelectrical	6	4	67
Paper and like products	11	9	82
Petroleum and gas[1]	24	11	46
Pharmaceuticals	13	10	77
Primary metals	8	5	63
Printing/publishing/media	8	6	75
Textiles and apparel	4	2	50
Transportation equipment[2]	15	12	80
Other manufacturing[3]	19	16	84
Total: Manufacturing	168	119	71%
Banking	43	27	63
Finance	10	6	60
Insurance	36	25	69
Retail and wholesale trade	6	3	50
Telecommunications	10	8	80
Transportation	12	7	58
Utilities	30	8	27
Other services[4]	18	11	61
Total: Nonmanufacturing	165	95	58%
Total: All Companies	333	214	64%

[1]Includes mining companies.
[2]Includes tire manufacturers.
[3]Includes fabricated metal products, and stone, clay and glass products.
[4]Includes engineering and construction companies.

Table 20: Foundations, Relationship Between Payouts and Payins, 1985 to 1989 (millions of dollars)

Category	*1989*	*1988*	*1987*	*1986*	*1985*
Grants to company foundations	$412.7	$433.6	$486.8	$649.1	$614.0
Contributions by company foundations	751.5	702.9	609.9	641.0	658.4
Payouts less payins	338.9	269.3	123.1	(8.1)	44.4
Percent payouts exceeded payins	82.1%	62.1%	25.3%	–1.3%	7.2%

Table 21: Flow of Funds Into and Out of Foundations, 1985 to 1989

	1989		*1988*		*1987*		*1986*		*1985*	
	Number of Companies	*Percent of Total*	*Number of Companies*	*Percent of Total*	*Number of Companies*	*Percent of Total*	*Number of Companies*	*Percent of Total*	*Number of Companies*	*Percent of Total*
Payins equal to payouts	29	13%	11	9%	26	12%	22	9%	25	9%
Payins less than payouts	135	63	60	48	120	56	136	57	162	60
Payins greater than payouts	50	24	53	43	67	32	82	34	82	30
Total	214	100%	124	100%	213	100%	240	100%	269	100%

Table 22: Sources of Corporate Contributions, 1985 to 89 (millions of dollars)

	1989		*1988*		*1987*		*1986*		*1985*	
Total company contributions	$1,481.2	(318)	$1,376.4	(345)	$1,555.2	(315)	$1,688.6	(353)	$1,666.5	(423)
Less: Grants to company foundations	412.7	(127)	433.6	(129)	486.8	(129)	649.1	(157)	614.0	(182)
Other company contributions	1,068.6	(294)	942.8	(327)	1,068.5	(293)	1,039.5	(334)	1,052.5	(395)
Plus: Contributions by company foundations	751.5	(200)	702.9	(204)	609.9	(196)	641.0	(224)	658.4	(256)
Total corporate contributions	$1,820.1	(333)	$1,645.7	(356)	$1,678.3	(328)	$1,680.4	(372)	$1,710.9	(439)

(Numbers in parentheses are responding companies).

Table 23: Anticipated Changes in Contributions Budgets, 1989 to 1990, by Industry

Industry Classification	*Number of Companies*	*1989-1990 Average Anticipated Percentage Change*	*1989-1990 Median Anticipated Percentage Change*
Chemicals	25	2%	0%
Computers/office equipment	9	- 3	- 1
Electrical machinery (except computers)	9	- 5	- 1
Food/beverage/tobacco	12	-10	- 1
Machinery, nonelectrical	6	7	7
Paper and like products	11	4	4
Petroleum and gas[1]	22	4	3
Pharmaceuticals	12	**	3
Primary metals	7	3	6
Printing/publishing/media	7	- 3	1
Textiles and apparel	*	*	*
Transportation equipment[2]	11	2	1
Other manufacturing[3]	19	3	2
Total: Manufacturing	152	1%	1%
Banking	38	6	5
Finance	8	28	12
Insurance	32	6	5
Retail and wholesale,trade	4	20	12
Telecommunications	10	- 1	**
Transportation	11	9	4
Utilities	28	1	3
Other services[4]	16	2	2
Total: Nonmanufacturing	147	6%	4%
Total: All Companies	299	3%	3%

[1]Includes mining companies.
[2]Includes tire manufacturers.
[3]Includes fabricated metal products, and stone, clay and glass products.
[4]Includes engineering and construction companies.
*Fewer than 4 companies reported.
**Less than 1 percent.

Table 24: Anticipated Changes in Contributions Budgets, 1989 to 1990, by Program Size

Program Size	*Number of Companies*	*Median Percentage Increase 1989-1990*	*Aggregate Percentage Increase 1989-1990*
Less than $500,000	70	5.1%	-6.3%
$500,000 to $1 million	42	4.2	-7.7
$1 million to $2.5 million	64	1.5	-7.7
$2.5 million to $5 million	47	1.2	-7.7
$5 million and over	76	1.5	-5.1
Total	299	2.7%	-6.3%

Table 25: Giving by Regional Headquarters, 1989

Region	Number of Companies	Total Contributions ($ millions)	Health and Human Services: Federated Campaigns	Health and Human Services: Other Health and Human Services	Health and Human Services: Total Health and Human Services	Education	Culture and Arts	Civic and Community	Other	Unspecified
New England (Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut)	26	$ 178.2	15%	11%	28%	32%	11%	12%	16%	1%
Middle Atlantic: (New York, New Jersey, Pennsylvania)	85	597.3	12	13	28	40	13	10	7	1
East North Central: (Illinois, Ohio, Indiana, Michigan, Wisconsin)	80	421.9	9	9	23	39	7	15	11	4
West North Central: (Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, South Dakota)	36	187.6	14	17	33	28	16	14	3	7
South Atlantic: (Delaware, District of Columbia, Florida, Georgia, Maryland, North Carolina, South Carolina, Virginia, West Virginia Puerto Rico, Virgin Islands)	44	195.8	7	8	18	42	9	26	2	3
East South Central: (Alabama, Kentucky, Mississippi, Tennessee)	5	7.3	7	7	29	38	11	10	12	0
West South Central: (Arkansas, Louisiana, Oklahoma, Texas)	20	68.3	19	9	29	39	11	11	10	*
Mountain: (Arizona, Colorado, Idaho, Montana, Nevada, New Mexico, Utah, Wyoming)	4	4.0	9	13	22	38	9	25	6	0
Pacific: (Alaska, California, Guam, Hawaii, Oregon, Washington)	33	159.6	17	10	30	45	11	12	1	*
Total	333	$1,820.1	12%	12%	26%	38%	11%	14%	8%	2%

*Less than 1 percent.
Total for a region may not add to 100 percent because of rounding.

Quartile Tables

Note: In each table using medians or quartiles, the data for each group (e.g., an industry class, an asset or income-sized group) are placed in rank order from the lowest to the highest value, and divided into quarters. The first quartile is 25 percent of the way from the bottom number in the ranking; the median is the middle value in the ranking; and the third quartile is then 75 percent of the way between the lowest and the highest value. The "total" line on each table provides the quartiles (or median) for all of the companies included in that table.

Table 26: Contributions as a Percent of Worldwide Pretax Income, Quartiles, 1980 to 1989

	Lower Quartile	*Median*	*Upper Quartile*
1980	0.37%	0.66%	1.16%
1981	0.40	0.72	1.23
1982	0.53	0.99	1.62
1983	0.52	0.94	1.65
1984	0.53	0.85	1.54
1985	0.58	0.99	1.60
1986	0.59	1.01	1.63
1987	0.50	0.85	1.64
1988	0.51	0.83	1.30
1989	0.6	0.9	1.4

Table 27: Contributions as a Percent of Worldwide Pretax Income, Quartiles, 1989
Companies Grouped by Dollar Size of Program

Program Size	*Number of Companies*	*Lower Quartile*	*Median*	*Upper Quartile*
Under $500,000	67	0.3%	0.6%	1.0%
$500,000 to $1 million	39	0.5	1.0	1.6
$1 million to $2.5 million	64	0.6	0.7	1.3
$2.5 million to $5 million	48	0.7	0.9	1.3
$5 million and over	73	0.8	1.2	1.9
All Groups	**291**	**0.6**	**0.9**	**1.4**

Table 28: Contributions as a Percent of Worldwide Pretax Income, Quartiles, 1989
Companies Grouped by Size of Worldwide Income

Worldwide Pretax Income	Number of Companies	Contributions Ratios[1] Lower Quartile	Median	Upper Quartile
Below $5 million	3	3.7	4.8	7.1
$5-9.9 million	5	1.0	1.1	1.2
$10-24.9 million	19	0.7	1.3	2.8
$25-49.9 million	33	0.6	1.0	1.7
$50-99.9 million	40	0.5	0.9	1.5
$100-249.9 million	52	0.6	0.8	1.3
$250-499.9 million	51	0.6	0.8	1.1
$500-999.9 million	42	0.4	0.8	1.4
$1 billion and over	46	0.5	1.0	1.4
All Income Groups	**291**	**0.6**	**0.9**	**1.4**

[1]The statistics presented here are derived only from companies with positive income.

Table 29: Contributions as a Percent of Worldwide Pretax Income, Quartiles, 1989
Companies Grouped by Industry Class

Industrial Classification	Number of Companies	Contributions Ratios[1] Lower Quartile	Median	Upper Quartile[2]
Chemicals	25	0.6%	0.8%	1.0%
Computers/office equipment	8	0.9	1.6	2.8
Electrical machinery (except computers)	10	0.6	0.7	0.9
Food/beverage/tobacco	9	0.9	1.4	2.2
Machinery, nonelectrical	6	0.5	0.7	0.9
Paper and like products	9	0.5	0.7	0.8
Petroleum and gas[3]	21	0.6	0.8	1.0
Pharmaceuticals	11	0.8	1.0	1.9
Primary metals	8	0.4	0.5	0.7
Printing/publishing/media	7	0.8	1.7	2.4
Textiles and apparel	4	0.7	0.8	1.8
Transportation equipment[4]	10	0.9	1.2	1.6
Other manufacturing[5]	17	0.8	1.0	1.2
Banking	34	0.8	1.2	1.7
Finance	10	0.5	0.7	1.1
Insurance	34	0.5	1.0	1.6
Retail and wholesale trade	6	1.5	1.7	3.3
Telecommunications	10	0.5	1.0	1.3
Transportation	10	0.9	1.2	2.5
Utilities	30	0.3	0.4	0.6
Other services[6]	12	0.7	1.1	2.1

[1]The statistics presented here are derived only from companies with positive income.
[2]This is the 75th percentile.
[3]Includes mining companies.
[4]Includes tire manufacturers.
[5]Includes fabricated metal products, and stone, clay and glass products.
[6]Includes engineering and construction companies.

Table 30: Contributions as a Percent of Worldwide Pretax Income, Quartiles, 1989
Companies Grouped by Size of Worldwide Assets

Assets	Number of Companies	Contributions Ratios[1] Lower Quartile	Median	Upper Quartile
Below $500 million	26	0.5	0.7	1.2
$500-999 million	27	0.5	0.8	1.2
$1-1.9 billion	38	0.7	1.0	1.5
$2-2.9 billion	26	0.5	0.8	1.9
$3-3.9 billion	23	0.7	0.9	1.2
$4-4.9 billion	16	0.6	0.8	1.4
$5-9.9 billion	48	0.6	0.8	1.3
$10 billion and over	87	0.5	1.0	1.5
All Asset Groups	**291**	**0.6**	**0.9**	**1.4**

[1]The statistics presented here are derived only from companies with positive income.

Table 31: Contributions as a Percent of Worldwide Pretax Income, Quartiles, 1989
Companies Grouped by Size of Worldwide Sales

Worldwide Sales	Number of Companies	Lower Quartile	Median	Upper Quartile
Below $250 million	39	0.7	1.2	2.1
$250-$500 million	28	0.5	0.7	1.3
$500 million-$1 billion	35	0.5	0.8	1.3
$1 billion-$2.5 billion	60	0.6	0.9	1.5
$2.5 billion-$5 billion	39	0.5	0.7	1.0
$5 billion and over	90	0.6	1.0	1.4
Total	291	0.6	0.9	1.4

Table 32: Contributions as a Percent of Worldwide Pretax Income, Quartiles, 1989
Companies Grouped by Rate of Giving

Contributions as Percent of Pretax Income	*All Companies*	*Manufacturing*	*Banking*	*Insurance*	*Utilities and Telecommunication*	*Other Services*
			(Number of Companies)[1]			
0- .24%	23	7	1	6	7	2
.25- .49	34	14	2	3	13	2
.50- .74	57	35	5	2	9	6
.75- .99	48	29	4	6	4	5
1.0-1.49	63	29	11	8	5	10
1.5-1.99	21	11	6	1	1	2
2.0-2.99	24	12	4	4	0	4
3.0-3.99	8	4	1	1	0	2
4.0-4.99	5	1	0	2	1	1
5.0 and over	8	3	0	1	0	4
Total	291	145	34	34	40	38

[1]Loss companies excluded.

Table 33: Beneficiaries of Company Support, Quartiles, 1989
Companies Grouped by Dollar Size of Program

Program Size	Number of Companies	Health and Human Services			Education			Culture and Art		
		Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Less than $500,000	79	29.6%	44.3%	55.7%	12.4%	19.0%	33.9%	4.0%	7.4%	13.5%
$500,000 to $1 million	44	24.1	46.4	55.4	17.4	24.5	36.4	4.5	10.0	15.8
$1 million to $2.5 million	68	28.8	36.0	42.7	24.3	32.0	40.5	5.9	9.4	14.7
$2.5 million to $5 million	55	20.0	30.0	45.9	20.3	29.6	42.6	6.2	11.2	15.8
$5 million and over	87	17.1	25.3	35.3	27.0	32.8	45.9	5.4	10.0	15.3
All Groups	**333**	**22.2**	**33.8**	**46.5**	**19.0**	**29.6**	**40.4**	**5.3**	**9.6**	**14.7**

Program Size	Number of Companies	Civic and Community			Other		
		Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Less than $500,000	79	5.2%	10.2%	20.6%	0.0%	1.2%	7.8%
$500,000 to $1 million	44	4.8	9.5	14.8	0.0	0.7	6.9
$1 million to $2.5 million	68	6.6	12.9	17.5	0.2	2.3	5.6
$2.5 million to $5 million	55	6.9	10.2	18.7	0.1	1.7	6.0
$5 million and over	87	6.9	12.3	17.5	0.2	1.7	9.4
All Groups	**333**	**5.9**	**11.0**	**17.6**	**0.0**	**1.5**	**6.7**

Table 34: Beneficiaries of Company Support, Quartiles, 1989
Companies Grouped by Industry Class[1]

Industry Category	Number of Companies	Health and Human Services			Education		
		Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Chemicals	27	20.2%	31.7%	41.8%	31.3%	37.8%	51.2%
Computers/office equipment	10	18.0	23.9	30.0	37.9	41.7	74.0
Electrical machinery (except computers)	10	20.8	26.7	45.0	28.1	35.9	47.0
Food/beverage/tobacco	12	18.4	29.4	47.0	14.9	26.8	37.3
Machinery, nonelectrical	6	36.8	40.4	49.2	16.4	29.7	38.0
Paper and like products	11	16.9	32.0	44.4	26.3	37.7	41.0
Petroleum and gas[2]	24	18.8	25.8	33.8	27.0	41.2	52.9
Pharmaceuticals	13	17.2	28.1	49.3	19.1	23.6	34.9
Primary metals	8	39.9	46.5	51.8	28.8	34.2	41.0
Printing/publishing/media	7	12.1	20.0	34.4	14.0	45.8	50.4
Textiles and apparel	4	11.3	23.9	30.1	28.5	48.4	59.1
Transportation equipment[3]	15	21.1	32.4	38.5	26.7	41.4	51.7
Other manufacturing[4]	19	24.1	42.7	53.9	21.0	29.7	34.0
Total: Manufacturing	166	19.1	30.0	44.2	26.7	34.7	47.3
Banking	43	30.5	40.7	48.9	18.4	22.7	31.9
Finance	10	14.1	21.4	38.8	16.2	26.3	35.7
Insurance	34	29.6	38.5	52.9	18.3	24.8	35.6
Retail and wholesale trade	6	18.9	25.8	29.0	4.6	12.9	24.5
Telecommunications	10	20.6	33.0	37.0	29.5	32.0	45.9
Transportation	12	19.2	35.2	48.6	12.0	18.6	27.0
Utilities	30	37.8	47.9	57.9	12.5	19.4	26.3
Other services[5]	18	19.1	28.7	33.5	10.4	22.5	46.3
Total: Nonmanufacturing	163	26.6	37.5	52.0	16.5	23.1	32.9
Total: All Companies	329	22.2	33.8	46.5	19.0	29.6	40.4

[1]For an explanation of quartiles, see Table 26.
[2]Includes mining companies.
[3]Includes tire manufacturers.
[4]Includes fabricated metal products, and stone, clay and glass products.
[5]Includes engineering and construction companies.
*Less than 0.1 percent.

Table 34: Beneficiaries of Company Support, Quartiles, 1989
(continued)

Culture and Art			*Civic and Community*			*Other*		
Lower Quartile	*Median*	*Upper Quartile*	*Lower Quartile*	*Median*	*Upper Quartile*	*Lower Quartile*	*Median*	*Upper Quartile*
5.4%	8.2%	14.6%	6.6%	10.4%	12.8%	0.2%	2.0%	10.1
2.3	9.2	15.3	6.8	11.0	14.3	0.0	0.5	7.1
3.1	6.3	9.9	2.8	8.0	15.9	0.0	0.0	9.4
3.6	7.6	9.9	6.8	9.7	13.9	0.0	0.7	2.9
5.6	8.8	11.9	12.7	17.9	24.1	0.4	2.6	5.8
5.2	6.4	10.6	6.9	14.9	20.9	1.0	6.0	9.7
6.4	10.2	16.1	7.8	12.0	18.7	0.0	1.0	3.2
1.8	6.2	8.7	4.9	7.4	13.9	1.0	11.6	35.2
3.6	7.9	11.1	2.3	5.9	12.4	0.3	1.5	4.5
13.4	17.7	23.2	1.2	6.7	18.7	0.3	3.3	6.1
3.1	5.6	8.6	11.1	21.0	30.9	4.4	7.0	13.1
4.5	9.6	12.3	5.3	10.0	14.2	0.0	0.9	10.6
2.6	7.1	11.5	0.0	7.9	15.5	0.0	1.1	10.5
3.8	7.9	12.3	5.8	10.3	15.7	0.0	1.7	6.9
11.0	13.5	17.4	5.5	13.7	19.7	0.0	1.6	5.2
12.6	16.9	24.2	9.9	20.2	22.0	0.4	2.9	19.5
5.2	9.9	14.7	4.9	12.1	21.5	0.0	0.3	2.8
6.0	8.0	23.8	18.1	22.7	28.1	*	0.4	7.6
10.4	15.0	19.3	5.4	12.1	14.8	0.0	0.6	1.1
3.6	10.8	17.5	5.7	7.5	14.3	1.2	7.8	21.7
5.9	9.3	13.5	8.7	13.1	17.7	0.0	2.4	5.4
2.2	6.9	12.8	8.1	12.5	22.0	0.0	3.2	20.9
6.3	11.6	17.0	6.2	13.1	20.6	0.0	1.1	6.2
5.3	9.6	14.7	5.9	11.0	17.6	0.0	1.5	6.7

Method Tables

Table 35: Participants by Size of Contributions Program, 1986 to 1989

Program Size	1989		1988		1987		1986	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than $500,000	79	24%	98	28%	74	23%	87	23%
$500,000 to $1 million	44	13	69	19	62	19	72	19
$1 million to $2.5 million	68	20	108	30	111	34	128	35
$2.5 million to $5 million	55	17						
$5 million and over	87	26	81	23	81	25	85	23
Total	333	100%	356	100%	328	100%	372	100%

Totals may not add to 100 percent due to rounding.

Table 36: Participants by Worldwide Sales, 1989

Worldwide Sales	Manufacturing Companies		Selected Nonmanufacturing Companies[1]	
	Number	Percent	Number	Percent
Below $250 million	15	9%	8	17%
$250 million-500 million	11	7	4	9
$500 million-1 billion	16	10	5	11
$1 billion-2.5 billion	35	21	9	20
$2.5 billion-5 billion	24	14	8	17
$5 billion and over	67	40	12	26
Total	168		46	

[1]Banking, insurance, telecommunications and utilities are excluded from nonmanufacturing companies and reported in Table 30.

Table 37: Participants by Worldwide Assets, 1989: Banking, Insurance, Telephone, Gas and Electric Utilities

	Banking		Insurance		Telecommunications		Utilities	
Worldwide Assets	*Number*	*Percent*	*Number*	*Percent*	*Number*	*Percent*	*Number*	*Percent*
Under $250 million	4	9	1	3	—	—	—	—
$500 million-$1 billion	3	7	3	8	—	—	6	20
$1 billion-$2.5 billion	4	9	5	14	1	10	7	23
$2.5 billion-$5 billion	5	12	5	14	2	20	6	20
$5 billion-$10 billion	6	14	4	11	1	10	5	17
$10 billion	21	49	18	50	6	60	6	20
Total	43	100%	36	100%	10	100%	30	100%

Table 38: Manufacturing Participants in the Fortune 500
(Based on Total Worldwide Sales)

Rank		*Number of Survey Respondents*
Number	1- 100	68
	101- 200	31
	201- 300	19
	301- 400	9
	401- 500	7
	Total	134

Table 39: Nonmanufacturing Participants in the Fortune Service 500

Industry Class (Top 500)	*Number of Survey Respondents*
Top 100 diversified service companies (ranked by sales)	11
Top 100 commercial banking companies (ranked by assets)	23
Top 50 savings institutions (ranked by assets)	1
Top 50 life insurance companies (ranked by assets)	17
Top 50 diversified financial companies (ranked by assets)	14
Top 50 retailing companies (ranked by sales)	4
Top 50 transportation companies (ranked by operating revenues)	5
Top 50 utilities (ranked by assets)	13
Total	88

Related Conference Board Publications

Corporate Contributions in an Era of Restructuring, Research Bulletin 226, 1988

Screening Requests for Corporate Contributions, Report 887, 1986

Meeting Human Needs: Corporate Programs and Partnerships, Report 881, 1986

The Corporate Contributions Function, Report 820, 1982

Managing Corporate Contributions, Report 792, 1980

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